



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

**Annual Report of the Redevelopment Commission:
Activities of the Redevelopment Commission and
Designated Allocation Areas**
(Pursuant to Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9)

Fiscal Year 2023
January 1, 2023 through December 31, 2023

April 1, 2024

Prepared for:
Maria Becerra, Redevelopment Director and the
Highland Redevelopment Commission

Prepared by:
D Development
E Economic
F Finance
Consulting LLC

Dan Botich, President + Development Economic Finance Professional
Development Economic Finance LLC

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Redevelopment Commission

TOWN OF HIGHLAND

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

April 1, 2024

Mr. Philip Scheeringa, President
Common Council
Highland Municipal Building
3333 Ridge Road
Highland, Indiana 46322

Dear Council President Scheeringa,


In accordance with Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9, as amended, the Town of Highland, Indiana Redevelopment Commission (Commission) shall file with the Department of Local Government Finance (DLGF), an annual report (Report) setting out Commission activities during the preceding calendar year, by April 15, 2024. The Commission must also report on the activities of each designated allocation area within the Highland Redevelopment District for the previous year.

In addition, a copy of this Report must be submitted to DLGF in electronic format under Indiana Code 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 Commission's Annual Report describing the activities of the Commission for the previous fiscal year ending December 31, 2023 (Fiscal Year 2023) pursuant to Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9.

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

Respectfully,


Maria Becerra
Redevelopment Director
Highland Redevelopment Commission

Enclosure

cc: Mark Herak, Clerk-Treasurer, Town of Highland
Members of the Highland Redevelopment Commission
John P. Reed, Legal Counsel to the Commission and the Town Common Council



CERTIFICATE OF THE CLERK-TREASURER

State of Indiana)
) SS:
County of Lake)

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

1. That as the Clerk-Treasurer of the Town, I serve as both fiscal officer and disbursing officer for the Town as a political subdivision.
2. That, as treasurer of the Highland Redevelopment Commission pursuant to Indiana Code 36-7-14-8(b), I have reviewed the FY 2023 Annual Report as prepared in accordance with Indiana Code 36-7-14-13 by the Highland Redevelopment Commission.
3. That I make this certificate for the purposes of affirming to the President of the Common Council of the Town as the municipal executive, the Common Council as the fiscal body of the Town and the Department of Local Government Finance (“DLGF”) as to this review and the financial data contained in the attached Annual Report of the Commission for Fiscal Year 2023 and presenting it as the report in satisfaction of Indiana Code 36-7-14, more specifically Sections 8(b), and Section 13(a), 13(b) and 13(c).
4. That financial data represented in this Annual Report of the Commission for the fiscal year ending December 31, 2023 (Fiscal Year 2023) to which this certificate refers, to the best of my knowledge and belief, ties to the financial records of the Town, which are in my custody and care as the financial officer of the Town and its executive departments, which includes the Redevelopment Department of the Town, pursuant to Indiana Code 36-5-6, et seq., Indiana Code 36-7-14-8, and Indiana Code 36-7-14-13.

IN WITNESS WHEREOF, I hereto set my hand and the Corporate Seal of the Town of Highland, Lake County, Indiana **this** _____ **day of April 2024**. I certify that I am duly elected, qualified and serving as the Clerk-Treasurer for the Town, and as such empowered pursuant to Indiana Code 33-42-4-1 and Indiana Code 36-5-6-5 to make such acknowledgement.

Authority Expiration: The Director of the Lake County Combined Board certified my election as the Clerk-Treasurer of the Town of Highland, Lake County, Indiana. I was qualified to office upon my oath as administered to serve a four-year term as Clerk-Treasurer for the Town, and until a successor is elected and qualified, pursuant to Indiana Code 36-5-6-2(b).

Mark Herak, Clerk-Treasurer
Town of Highland, Lake County, Indiana

SECTION I

Purpose of the Report

On March 19, 2012, Governor Mitch Daniels signed into law Senate Enrollment Act 19 (“**SEA 19**”), which amended Indiana Code (“**IC**”) 36-7-14-13 and specified additional reporting requirements for redevelopment commissions and required redevelopment commissions to submit copies of required reports to the Indiana Department of Local Government Finance (the “**DLGF**”).

Pursuant to IC 36-7-14-13(a) as amended under SEA 567-2015 [P.L. 5-2015, Section 67 and P.L. 87-2015, Section 2], the commissioners or their designees of the Town of Highland, Indiana (the “**Town**”) Redevelopment Commission (the “**Commission**”) not later than April 15 of each year shall file with the unit’s executive and its fiscal body a report setting out their activities during the preceding calendar year.

The report shall include, in accordance with IC 36-7-14-13(b) the following information:

- The names of the then qualified and acting commissioners.
- The names of the officers of the Commission.
- The number of regular employees and their fixed salaries or compensation.
- The amount of the expenditures made during the preceding year and their general purpose.
- An accounting of tax increment revenues expended by any entity receiving the tax increment revenues as a grant or loan from the Commission.
- The amount of funds on hand at the close of the calendar year.
- Other information necessary to disclose the activities of the Commissioners and the results obtained.

In accordance with IC 36-7-14-13(d), a copy of the report as filed under IC 36-7-14-13(a) must be submitted to the DLGF in an 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**”).¹

The purpose of this Annual Report of the Commissioners: Fiscal Year Ending December 31, 2023 (the “**2023 Annual Report**”) is to meet the statutory disclosure and filing requirements in accordance with IC 36-7-14-13 and the filing requirement pursuant to DLGF Memorandum dated January 21, 2016.

SECTION II

Redevelopment Department and Commission Establishment

Pursuant to the Highland Municipal Code, as amended through December 31, 2023, Chapter 14.10 titled “Department of Redevelopment and Redevelopment Commission”, more specifically Section 14.10.020(a):

“There is established a department of redevelopment in the town, to be controlled by and pursuant to the provisions of IC 36-7-14-1 through 36-7-14-52 as may be amended from time to time. The department is composed of the Highland redevelopment commission and such persons it may employ.”

The Department and the Commission were established by the Council to overcome and alleviate conditions that created “areas needing redevelopment” in designated areas of the Town through new development, redevelopment and rehabilitation activities designed to improve economic and physical conditions under its jurisdiction

¹ Memorandum dated January 9, 2014 from Micah G. Vincent, Commissioner of the Indiana Department of Local Government Finance, to redevelopment commissions discussing new reporting requirements for 2014 for redevelopment commissions. A follow-up Memorandum dated January 21, 2016 from Geoff Kuester, Director of Data Analysis titled 2016 TIF Management Application Launched discussed the revisions in reporting requirements for 2016 pursuant to SEA 567-2016.

(the “**Redevelopment District**”) – which is coterminous with the corporate boundaries of the Town² – in accordance with IC 36-7-14 titled “Redevelopment of Areas Needing Redevelopment Generally; Redevelopment Commissions” and IC 36-7-25 titled “Additional Powers of Redevelopment Commissions” (together, the “**Acts**”).

It is the duty of the Commission in accordance with IC 36-7-14-11 to:

- Investigate, study, and survey areas needing redevelopment within the Redevelopment District.
- Investigate, study, and determine, to the extent possible, combat the causes of areas needing redevelopment.
- Promote the uses of land in the manner that best serves the interests of the Redevelopment District and its inhabitants.
- Cooperate with the Town, its departments and other governmental entities and agencies in the manner that best serves the purposes of the Acts.
- Make findings and reports on their activity under the Acts and to keep reports open to inspection by the public at offices of the Department and/or the Commission.
- Select and acquire the areas needing redevelopment to be redeveloped under the Acts.
- Replan and dispose of areas needing redevelopment in the manner that best serves the social and economic interests of the Redevelopment District and its inhabitants.

The Commission is a separate, legal entity; however, the Council serves as the legislative body, approving legislative actions of the Commission and is the fiscal body of the Town.

The Redevelopment Director coordinates budget and reporting requirements, along with the preparation of the Commission meeting agendas, notifications, and minutes as well as the daily administration and management of the Department on behalf of the Commission.

The Commission retains various professional services to provide guidance and advice to the Commission related to legal, financial matters, financial reporting and economic development-finance as it relates to tax increment revenue from designated allocation areas of the Redevelopment District, as well as other redevelopment and economic development planning and strategic matters.

SECTION III

Members and Officers

Qualifications to be a member of the Commission include, in accordance with IC 36-7-14-7(d), that each Commission member shall be at least 18 years of age and a resident of the Town.

The terms of office shall be in accordance with IC 36-7-14-7 with each Commission member, upon taking and subscribing to an oath of office as certified with the Clerk-Treasurer, serving for a period of one year from the first day of January after appointment and until a qualified successor is appointed.

The Commission is comprised of five members as appointees by the appropriate appointing authorities in accordance with IC 36-7-14-6.1. The following individuals were qualified and appointed as Commission members (“Commissioners”) during fiscal year 2023.

Commissioner	Commissioner	Commissioner	Commissioner	Commissioner
Sean Conley 1-1-2023 to 12-31-2023	George Georgeff 1-1-2023 to 12-31-2023	Bill Leap 1-1-2023 to 7-31-2023	Tom Black 1-1-2023 to 12-31-2023	Alex Robertson 1-1-2023 to 12-1-2023
		Vacant 8-1-2023 to 12-31-2023		Vacant 12-2-2023 to 12-31-2023

² Highland Municipal Ordinance, Chapter 14.10 titled “Department of Redevelopment and Redevelopment Commission”, more specifically Section 14.10.020(c). [Ordinance 1627, §1, 2016].

Furthermore, in accordance with IC 36-7-14-6.1(a) the municipal executive (President of the Council) shall also appoint an individual to serve as a nonvoting advisor to the Commission beginning July 1, 2008. Pursuant to Section 6.1(d), the nonvoting member must also be a member of a school board of a school corporation that includes all or part the Redevelopment District, serving for a term of two (2) years or until a successor is appointed and at the pleasure of the appointing authority.

The municipal executive (the President of the Council) appointed the following nonvoting advisor for terms ending December 31, 2023:

- **Patrick Krull** (Highland Town School Corporation)

Commission Officers

The members of the Commission nominated and elected the following from its membership as Commission officers for the period of January 1, 2023 through December 31, 2023.

Commissioner	Office Held	Term
Sean Conley	President	01-01-2023 through 12-31-2023
Tom Black	Vice-President	01-01-2023 through 12-31-2023
Bill Leep	Secretary	01-01-2023 through 7-31-2023
George Georgeff		08-01-2023 through 12-31-2023

Treasurer of the Commission

Pursuant to IC 36-7-14-7.1 effective January 1, 2016, the fiscal officer of the unit establishing a redevelopment commission is the treasurer of the Commission. Notwithstanding any other provision of IC 36-7-14, the treasurer has charge over and is responsible for the administration, investment, and disbursement of all funds and accounts of the redevelopment commission in accordance with the requirements of state laws that apply to other funds and accounts administered by the fiscal officer.

The treasurer of the Commission during Fiscal Year 2023 was Mark Herak, the Clerk-Treasurer for the Town.

The Office of the Clerk-Treasurer regular business hours are 8:30am to 4:30pm Monday through Friday, exempt for specified holidays and office closures, for which financial records of the Commission are available for review and inspection.

The treasurer of the Commission oversees payroll services, accounts payable, capital projects, grants for the Commission as well as assisting Commission staff with the preparation of the Commission's budget, invests Commission funds, compiles accounting data to prepare annual financial reports, and is responsible for the annual audit report to the State Board of Accounts ("SBOA").

SECTION IV

Standing Committees

The Commission did not establish any standing committees to research or provide advice to the full Commission.

SECTION V

Commission Meetings

Meeting schedules were advertised by the Highland Clerk-Treasurer and effective January 1, 2023.

The Commission advertised study sessions would convene on the second Tuesday of each month at 6:30 P.M. 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. All 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's website and available for public review.

Following is a list of the dates that public meetings and full study session were held. The Commission held the following categorized meeting during calendar year 2023.

Regular Meetings:	13
Special Meetings:	2
Study Sessions:	23
Executive Sessions:	2
Total Meetings:	30

Month	Regular Meetings	Special Meetings	Study Sessions	Executive Sessions
JAN		(1) January 10, 2023	(1) January 10, 2023	
	(1) January 24, 2023		(2) January 24, 2023	
FEB			(3) February 14, 2023	
	(2) February 28, 2023		(4) February 28, 2023	
MAR			(5) March 14, 2023	
	(3) March 28, 2023		(6) March 28, 2023	
APR			(7) April 11, 2023	
	(4) April 25, 2023		(8) April 25, 2023	
MAY			(9) May 9, 2023	
	(5) May 23, 2023		(10) May 23, 2023	(1) May 23, 2023
JUNE	(6) June 13, 2023		(11) June 13, 2023	
	(7) June 27, 2023		(12) June 27, 2023	
JULY			(13) July 11, 2023	
	(8) July 25, 2023		(14) July 25, 2023	
AUG			(15) August 8, 2023	
	(9) August 22, 2023		(16) August 22, 2023	
SEPT			(17) September 12, 2023	(2) September 12, 2023
	(10) September 26, 2023		(18) September 26, 2023	
OCT			(19) October 10, 2023	
		(2) October 30, 2023	(20) October 30, 2023	
NOV	(11) November 14, 2023		(21) November 14, 2023	
	(12) November 28, 2023		(22) November 28, 2023	
DEC	(13) December 12, 2023		(23) December 12, 2023	

SECTION VI

Commission Staff

The Commission utilized the following staff of the Department and the Office of the Clerk-Treasurer to provide daily administrative and management services as well as document retention. Town staff members' salaries (Office of the Clerk-Treasurer) are not supplemented for services provided to the Commission.

Title	Name	Salary	Employment
Redevelopment Director	Maria Becerra	\$ 66,884.74	1.1.2023 to 12.31.2023
Recording Secretary	Susan Hale	\$ 57.38	1.1.2023 to 2.28.2023
Recording Secretary	Maria Becerra	\$ 631.18	3.1.2023 to 12.31.2023
Redevelopment Assistant	Susan Hale	\$ 41,120.06	1.1.2023 to 12.4.2023
Total of Salaries:		\$ 108,693.36	

SECTION VII

Professional Services

The Commission engaged the following professional services through contractual agreement during Fiscal Year 2023. Professional services retained were for the purpose of Commission administrative and management support, including redevelopment services for the maintenance of real property owned by the Department of Redevelopment.

Company	Professional Service	Fees	Contact Person
Abraham Reed Bilse	Legal Services	\$ 27,740.00	John Reed, Esq./Scott Bliss, Esq.
SEH of Indiana, LLC	Economic Development-Finance Consulting	35,919.00	Dan Botich, Sr. Economic Development Professional
Via Marketing	Wayfinding Signs	37,931.00	Julie Olthoff
Dave Tree Service	Tree Pruning/Removal Services	13,500.00	David Johnson
Lukadia – South Suburban Landscaping	Landscaping / Tree Pruning Services	6,100.00	Jim Propst
Vale Appraisal Group	Property Appraisal Services	2,500.00	Jeff Vale
Bochnowski Appraisals	Property Appraisal Services	2,500.00	Tom Bochnowski
Total of Professional Fees:		\$ 126,190.00	

SECTION VIII

FY 2023 Resolution Action

The Commission adopted, approved and ratified certain resolutions during calendar year 2023 as official action of the Commission as it related to Department projects and programming establishment, administration, monitoring for the permanent record.

APPENDIX A titled "Summary of Commission Resolutions" is a summary of those resolutions approved by the Commission from January 1, 2023 through December 31, 2023.

SECTION IX

FY 2023 Goals

The Commission identified the following goals, projects, programs, and major tasks for implementation during FY 2023. Below is an overview of the Commission's progress on this list for implementation and to re-assess for FY 2024.

I. Goals Achieved

[Awarded \\$240,000 in Federal Funds](#) for Safe Streets for All (SS4A) US Department of Transportation to prepare a capital investment and project plan. The Action Plan once developed is the platform to apply for future millions of dollars in Federal Funds for the next several years, to improvement the safety or the Town's streets, intersections, bike paths, etc. (The funds were available the year prior, but the Town did not apply.)

[Wayfinding Signs & Municipal Parking Lot/Bike Trail Town Map](#)

[Town of Highland was featured in Inside Indiana](#). Interviewed and sent photos of the Town.

[Commercial Improvement Grant Program](#)

- 1) Nephilim Studios - 2716 Condit
- 2) NWI Parkinsons - 2927 Jewett
- 3) Belmonte - 2907 Jewett

[Tax Abatement, Annual Report, Recapture & Overlapping Tax Unit notifications](#). Coordinated the Compliance with all Annual Reporting.

[Coordination of T.I.F. merger of Downtown & Commercial Corridor TIF](#). Completed the merger and consolidation approval process on December 12, 2023.

[Coordinated Appraisal process for possible Acquisition of a development parcel](#)

[Upkeep of Redevelopment Parcel 8200 Indianapolis](#)

[Electric installed at the Town's Municipal Parking Lot at Kennedy Avenue & Highway Avenue for future events](#)

[Replaced and repaired electric on Kennedy Avenue & Highway Avenue for Christmas Decorations](#)

II. Redevelopment Projects and New Redevelopment Projects

- 1) Coach USA Property (8141 Indianapolis Boulevard)
 - i. Proposed redevelopment not approved by Town's Common Council in 2023.
- 2) ULTRA Property
 - i. Parceled out Pet Clinic leased and now for sale \$1,500,000.
 - ii. 2024 Proposed Development presented to the Commission by the property owner.
- 3) Kennedy Avenue Retail / Condominium Development
 - i. 2023 Ongoing communications into 2024
- 4) Kennedy Avenue Relocation of Hyre Electric for Redevelopment Opportunity
 - i. 2023 communication and project discussions continued into 2024.
- 5) Indianapolis Boulevard Medical Campus Redevelopment Project
 - i. 2023 communication and project discussions continued into 2024.
- 6) Cardinal Campus – Phase II (Boutique Hotel) Redevelopment Project
 - i. Plan for the boutique hotel improvements and construction with the Building Department (In-progress).
- 7) Senior Home (Cline Avenue)
 - i. Town' Common Council development extension from June 2023 with no other project updates

III. New Initiatives

Highland Police Homeownership Grant Program

Assist with a Resource Officer in the Highland School System

- 1) Identify Funding

On-going Collaboration and Coordination with the Highland Main Street Association, Inc.

- 1) Monthly meetings
- 2) Assist with events
- 3) New event – Thursday Market 2023
- 4) Essay Contest (Valentine Hunt)
- 5) Makers Market 2023
- 6) Restaurant Crawl - Monthly & Big Crawl August – (Very successful 2023)
- 7) Community Garden

Highland Neighbors for Sustainability

- 1) Ongoing interaction with HNS – Many accomplishments for the Group 2023

SECTION X

Summary of Commission Fund Reports for FY 2023

The following are year-to-date (“YTD”) report summaries for funds created by the Town for the Commission to operate, administer and monitor the operations, project and programs of the Department, including all allocation area funds that are required to be established under IC 36-7-14-39(b)(3). Furthermore, and pursuant to IC 36-7-14-13(e)(1) and (2), the Commission has provided herein under **APPENDIX B** titled “Detail of Fund Financial Reports for FY 2023” the required detailed revenue and expense financial data respectively for each fund and designated allocation area fund number.

Department Fund (Fund No.)	(1/1/2023) Beginning Balance	(Debits) Revenues	(Credits) Expenses	(12/31/2023) Ending Balance
Redevelopment General (2216)	\$ 503,989.59	\$ 363,364.37	\$ 262,787.57	\$ 604,566.39
Redevelopment Bond & Interest (3311)	404,619.84	0.00	216,912.50	187,707.34
Redevelopment Capital (4406)	1,866,955.81	73,744.37	91,782.98	1,8648,957.20
* Highland Redevelopment-Downtown (4445) ¹	1,002,403.95	103,289.77	0.00	1,105,693.72
* Highland Acres (4446)	808,319.89	110,928.97	0.00	919,248.86
* Highland Commercial Corridors (4447) ¹	4,815,152.74	975,442.21	0.00	5,790,594.95
* Cardinal Campus (4448)	145,707.43	370,661.50	339,442.43	176,926.50

Notes:

* Commission funds specifically established for designated allocation areas.

1. On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area. The ending balance of the **Highland Consolidated Allocation Fund** would be **\$6,896,288.67 on December 31, 2023.**

SOURCE: Town of Highland, Indiana Department of Redevelopment reports and Department of Local Government Finance Annual Financial Reports for Fiscal Year 2023 for the period of January 1, 2023 to December 31, 2023.

APPENDIX B titled “Detail of Fund Financial Reports for FY 2023” details each Commission fund as summarized above from financial reports provided by the Highland Clerk-Treasurer for the FY 2023 ending December 31, 2023.

SECTION XI

Outstanding Obligations

The Commission issued the following general obligation bond from ad valorem taxes of the levied on the Redevelopment District as a source of repayment of the following obligation. Below is a summary of the outstanding bond as of December 31, 2023. Reference **APPENDIX C** titled "Outstanding Obligation Debt Service Schedules" for the amortization schedule and debt service payments due on the bonds.

Town of Highland, Indiana Redevelopment District Bonds, Series 2014 (\$2,000,000) Property Acquisition in furtherance of the Redevelopment Plan

Interest Rate: Variable, 2.50 percent
First Principal Payment: August 1, 2014
Final Principal Payment: February 1, 2024
Source: Ad Valorem Taxes of the Redevelopment District

<u>Payment Due</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Fiscal Total</u>
February 1, 2023	\$ 105,000.00	\$ 3,938.00	\$ 108,938.00
August 1, 2023	105,000.00	2,625.00	107,625.00
			\$ 216,563.00

As of December 31, 2023
Outstanding Principal Balance Due: \$ 105,000.00

The Commission has *pledged tax increment* generated from private investment (the Cardinal Campus economic development project) in the Cardinal Campus Allocation Area to the payment of principal and interest on the following bonds as issued by the Town through its Economic Development Commission as *taxable economic development revenue bonds*, for which if tax increment revenue is insufficient, the Commission is only obligated to pay outstanding debt from tax increment revenue distributions available when payment is due to the trustee. The bonds do not constitute an indebtedness of the Town, within the meaning of any Indiana constitutional provision or limitation and does not constitute or give rise to pecuniary liability of the Town or a charge against its general credit or taxing powers.

The following is a listing of certain obligations of the Town for which tax increment of the Commission has been pledged and outstanding debt service payments due in fiscal year 2023. Reference **APPENDIX C** titled "Outstanding Obligation Debt Service Schedules" for the amortization schedules and debt service payments due on each of the bond series.

Town of Highland, Indiana Economic Development Revenue Bonds, Series 2018 (\$5,810,000) Economic Development and Real Property Improvements for the Cardinal Campus Project

Interest Rate: Fixed, 1.00 percent
First Principal Payment: February 1, 2020
Final Principal Payment: February 1, 2038
Source: Tax Increment Revenue **Allocation Area:** Cardinal Campus

<u>Payment Due</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Fiscal Total</u>
February 1, 2023	\$ 150,000.00	\$ 24,700.00	\$ 174,700.00
August 1, 2023	150,000.00	23,950.00	173,950.00
			\$ 348,650.00

As of December 31, 2023
Outstanding Principal Balance Due: \$ 4,640,000

Town of Highland, Indiana Economic Development Revenue Bonds, Series 2023 (\$9,220,000)
 Economic Development and Real Property Improvements for the Cardinal Campus Project – Phase II

Interest Rate: Fixed, 1.00 percent
First Principal Payment: August 1, 2027
Final Principal Payment: February 1, 2044
Source: Tax Increment Revenue **Allocation Area:** Cardinal Campus

<u>First Payment Due</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Fiscal Total</u>
August 1, 2027	\$ 250,000.00	\$ 46,100.00	\$ 296,100.00
As of December 31, 2023			
Outstanding Principal Balance Due:	\$ 9,220,000		

Reference **APPENDIX C** titled “Outstanding Obligation Debt Service Schedules” provides the allocation area history of establishment, assessment data and tax increment revenue distributions specific to the January 1, 2022 assessment date for taxes due and payable in 2023 for each of the four (4) allocation designated by the Commission for the purposes of tax increment financing to implement redevelopment project plans (redevelopment plans or economic development plans).

SECTION XII

Accounting of Tax Increment Revenue Granted or Loaned to an Entity

The Commission did not grant or loan tax increment revenue to any entity during fiscal year 2023.

SECTION XIII

FY 2023 Distributions of Tax Increment Revenue

The Office of the Lake County Auditor distributed tax increment revenue to the Commission in fiscal year 2023.

<u>Allocation Area</u>	<u>DLGF TIF Code</u>	<u>Spring Installment June 22, 2023</u>	<u>Fall Installment December 20, 2023</u>	<u>FY TOTAL</u>
Highland Acres	T45451	\$ 55,464.49	\$ 55,464.48	\$ 110,928.97
Highland Redevelopment - Downtown	T45452	60,609.54	\$ 42,680.23	103,289.77
Highland Commercial Corridors	T45453	489,388.35	\$ 410,421.66	899,810.01
Cardinal Campus	T45454	193,735.00	\$ 176,926.50	370,661.50.00
TOTALS:		\$ 799,197.38	\$ 685,492.87	\$ 1,484,690.25
Note:				
SOURCE: FORM 22-TIFs as provided by the Office of the Lake County, Indiana Auditor for tax increment distribution to the Town of Highland, Indiana Redevelopment Commission. Distributions of tax increment included the LOIT-CAGIT property tax credit relief distributions.				

Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area, also merging the allocation area funds under the Highland Consolidated Allocation Fund.

SECTION XIV

Individual Components and Assessment Schedules by Allocation Area

The Commission has prepared and provided herein **APPENDIX D** titled Individual Components and Assessment Data Schedules which includes schedules of the individual components (property key numbers) identified in each allocation area.

The schedules provided are in the format required by the DLGF, pursuant to a July 2, 2014 memorandum from Eric Bussis as the Director of Data Analysis.

Allocation Area	DLGF TIF Code
Highland Acres Allocation Area	T45451
Highland Redevelopment (Downtown)	T45452
Highland Commercial Corridors	T45453
Cardinal Campus	T45454

SECTION XV

Reference Maps of Designated Allocation Areas in the Redevelopment District

For informational purposes, the Commission has included reference mapping of each allocation area as designated by the Commission prior to December 12, 2023. On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area. It is recommended that the original declaratory resolution be obtained and reviewed to provide an accurate boundary description for an individual allocation area.

Reference **APPENDIX E** titled "Reference Maps of Designated Allocation Areas."

SECTION XVI

FY 2023 Annual Report Contact Information

Copies of this FY 2023 Annual Report may be obtained from the offices of the Highland Redevelopment Department located in the Town of Highland Town Hall at 3333 Ridge Road, Highland, Indiana 46422 during regular business hours (Monday through Friday: 8:30am to 4:30pm, except for designated holidays).

Contact: Maria Becerra, Redevelopment Director
Phone: (219) 972-7598
E-mail: mbecerra@highland.in.gov

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Annual Report of the Redevelopment Commission: Activities of the Redevelopment Commission and Designated Allocation Areas

Fiscal Year 2023

(January 1, 2023 through December 31, 2023)

APPENDIX A

Summary of Commission Resolutions

January 10, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-01	Resolution of HRC to Approve Wage & Salaries for Full-Time Redevelopment Staff & HRC

January 24, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-02	Resolution of HRC to Approve Agreement for Financial Professional Services and General Development Consulting for 2023
2023-03	Resolution of HRC to Adopt Agreement for Legal Services for 2023

February 28, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-04	Resolution of HRC Concerning Highland Acres Allocation Area
2023-05	Resolution of HRC Concerning Highland Commercial Corridors Allocation Area
2023-06	Resolution of HRC Concerning Highland Downtown Allocation Area
2023-07	Resolution of HRC Concerning Highland Cardinal Campus Allocation Area
2023-08	Resolution of HRC to Approve Agreement for General Engineering Services for 2023
2023-09	Resolution of HRC to Appoint a New Recording Secretary

March 28, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-10	Resolution of HRC to Appoint a New Recording Secretary

June 13, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-11	Resolution of HRC Approving an Agreement for Financial Professional Services and General Redevelopment Consulting for 2023
2023-12	Resolution of HRC Approving an Agreement for Professional Grant Writing Services

August 22, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-13	Resolution of HRC to Adopt Revised Guidelines for the Commercial Property Improvement Grant
2023-14	Resolution of HRC to Enter into Contract with SEH for TIF Consolidation Services
2023-15	Resolution of HRC to Amend Declaratory Resolution #1997-02 (TIF Consolidation)

November 14, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-16	Resolution of HRC Contracting Professional Development Service S.E.H.
2023-17	Resolution of HRC Commercial Grant - 2907 Jewett - Belmonte

November 28, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-18	Resolution of HRC Confirming Resolution #2023-15 Consolidation of TIF Allocations Areas

December 12, 2023	
Resolution Number	Summary of Resolution (by Title)
2023-19	Resolution of HRC Wage & Salary 2024

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Annual Report of the Redevelopment Commission: Activities of the Redevelopment Commission and Designated Allocation Areas

Fiscal Year 2023

(January 1, 2023 through December 31, 2023)

APPENDIX B

Detail of Fund Financial Reports for FY 2023

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Redevelopment General Fund (Fund 2216)

Fund Summary

Beginning Balance (1.1.2023):	\$ 503,989.59
Revenues:	363,364.37
Expenditures:	(262,787.57)
Ending Balance (12.31.2023)^(a):	\$ 604,566.39

Note (a): Available Balance does not reflect amounts encumbered.

Fund Details

General Ledger # Description	Amount
Revenues	
2216-0000-31100 Property Taxes	\$ 306,915.14
2216-0000-31201 FIT Taxes	2,635.10
2216-0000-31202 Excise Taxes	19,351.55
2216-0000-31206 CVET Taxes	1,164.65
2216-0000-36100 Redevelopment General Interest	31,552.57
2216-0000-36800 Employee Share Medical Premium	1,276.06
2216-0000-39900 Redevelopment General Miscellaneous Revenue	44.30
2216-0000-39909 Maker's Market Booth Fee	425.00
Total Revenues:	\$ 363,364.37
Expenditures	
2216-0000-11101 Commission Salaries	\$ 1,828.38
2216-0000-11102 Salaries	41,120.06
2216-0000-11107 Director's Salary	66,884.74
2216-0000-11116 Personal Temporary Services	-
2216-0000-11134 Recording Secretary	688.56
2216-0000-11198 Salary Increase Placeholder	-
2216-0000-11201 General FICA and Medicare	8,237.55
2216-0000-11209 PERF	12,096.41
2216-0000-11210 Annuity by Employer	3,240.31
2216-0000-20003 Miscellaneous Supplies	435.29
2216-0000-20004 Main Street Supplies	657.46
2216-0000-31001 Legal Fees	27,740.00
2216-0000-31003 Consultant Fees	41,005.14
2216-0000-31004 Tuition / Development	992.00
2216-0000-31005 Engineering & Architecture	522.90
2216-0000-32002 Travel Expenses	-
2216-0000-33001 Legal Notices	181.47
2216-0000-33002 Printing	1,080.00
2216-0000-34001 Bond Premium	600.00
2216-0000-34023 Medical / Dental Premium	27,063.50
2216-0000-34043 Insurance Premium	663.17
2216-0000-35008 Utilities	167.42
2216-0000-38601 Sales Tax Rentals (Non-Appropriated)	98.61
2216-0000-39001 Subscriptions and Dues	5,749.99
2216-0000-39003 Public Relations	1,279.00
2216-0000-39020 Information & Communication Technical Service	17,008.75
2216-0000-39030 Main Street Professional Services	3,446.86
Total Expenditures:	\$ 262,787.57
Assets	
2216-0000-10100 Cash in Bank	\$ 383,518.51
2216-0000-10200 Payroll Cash	-
2216-0000-15100 Investments	120,471.08
Total Assets:	\$ 503,989.59
Liabilities	
2216-0000-20200 Accounts Payable	\$ (1,968.12)
Total Liabilities:	\$ (1,968.12)
Fund Equity	
Fund Balance	\$ 505,957.71
Total Fund Equity:	\$ 505,957.71

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Redevelopment Bond & Interest Non-Exempt (Fund 3311)

Fund Summary

	Beginning Balance (1.1.2023):	\$ 404,619.84
	Revenues:	-
	Expenditures:	(216,912.50)
	Ending Balance (12.31.2023)^(a):	\$ 187,707.34

Note (a): Available Balance does not reflect amounts encumbered.

Fund Details

General Ledger #	Description	Amount
Revenues		
3311-0000-31201	Redevelopment Bond FIT Tax	\$ -
3311-0000-31202	Redevelopment Bond Excise Tax	-
3311-0000-31206	Redevelopment Bond CVET Tax	-
	Total Revenues:	\$ -
Expenditures		
3311-0000-39011	Payment of Principal	\$ 210,000.00
3311-0000-39012	Bond Payment of Interest	6,562.50
3311-0000-39013	Paying Agent Fee	350.00
	Total Expenditures:	\$ 216,912.50
Assets		
3311-0000-10100	Cash in Bank	\$ 404,619.84
	Total Assets:	\$ 404,619.84
Liabilities		
3311-0000-20200	Accounts Payable	\$ -
	Total Liabilities:	\$ -
Fund Equity		
3311-0000-27100	Fund Balance	\$ 404,619.84
	Total Fund Equity:	\$ 404,619.84

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Redevelopment Capital (Fund 4406)

Fund Summary

Beginning Balance (1.1.2023):	\$ 1,866,995.81
Revenues:	73,744.37
Expenditures:	(91,782.98)
Ending Balance (12.31.2023)^(a):	\$ 1,848,957.20

Note (a): Available Balance does not reflect amounts encumbered.

Fund Details

General Ledger #	Description	Amount
Revenues		
4406-0000-36100	Redevelopment Capital Interest	\$ 21,353.70
4406-0000-36102	Interest in Bank 12	50,421.67
4406-0000-39112	Transfer IN	1,669.00
4406-0000-39404	Main Street Community Garden Donations	300.00
	Total Revenues:	\$ 73,744.37
Expenditures		
4406-0000-31007	Redevelopment Capital Maintenance / Repair	\$ 10,630.00
4406-0000-31019	Landscape Services	19,600.00
4406-0000-34002	Façade Improvement Fund	23,289.56
4406-0000-39040	Community Garden Services	332.76
4406-0000-42001	Redevelopment Capital Wayfinding Signs	37,930.66
	Total Expenditures:	\$ 91,782.98
Assets		
4406-0000-10100	Cash in Bank	\$ 432,817.16
4406-0000-10104	Cash in Bank 12	1,041,770.89
4406-0000-15100	Investments	412,407.76
	Total Assets:	\$ 1,886,995.81
Liabilities		
4406-0000-20200	Accounts Payable	\$ 20,000.00
	Total Liabilities:	\$ 20,000.00
Fund Equity		
4406-0000-20200	Fund Balance	\$ 1,886,955.81
	Total Fund Equity:	\$ 1,886,955.81

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Downtown Redevelopment District Allocation Area (Fund 4445)^b

Fund Summary

Beginning Balance (1.1.2023):	\$ 1,002,403.95
Revenues:	103,289.77
Expenditures:	-
Ending Balance (12.31.2023)^(a):	\$ 1,105,693.72

Fund Details

General Ledger # Description	Amount
Revenues	
4445-0000-31100 Highland Downtown TIF-Property Tax- Corridor	\$ 103,289.77
Total Revenues:	\$ 103,289.77
Expenditures	
4445-0000-00000	\$ -
Total Expenditures:	\$ -
Assets	
4445-0000-10100 Cash in Bank	\$ 1,002,403.95
Total Assets:	\$ 1,002,403.95
Liabilities	
4445-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4445-0000-27100 Fund Balance	\$ 1,002,403.95
Total Fund Equity:	\$ 1,002,403.95

Note (a): Available Balance does not reflect amounts encumbered.

Note (b): On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Highland Acres Allocation Area (Fund 4446)

Fund Summary

Beginning Balance (1.1.2023):	\$ 808,319.89
Revenues:	110,928.97
Expenditures:	-
Ending Balance (12.31.2023)^(a):	\$ 919,248.86

Note (a): Available Balance does not reflect amounts encumbered.

Fund Details

General Ledger # Description	Amount
Revenues	
4446-0000-31100 Highland Acres TIF-Property Tax	\$ 110,928.97
Total Revenues:	\$ 110,928.97
Expenditures	
4446-0000-00000	\$ -
Total Expenditures:	\$ -
Assets	
4446-0000-10100 Cash in Bank	\$ 808,319.89
Total Assets:	\$ 808,319.89
Liabilities	
4446-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4446-0000-27100 Fund Balance	\$ 808,319.89
Total Fund Equity:	\$ 808,319.89

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Commercial Corridors Allocation Area (Fund 4447)^a

Fund Summary

Beginning Balance (1.1.2023):	\$ 4,815,152.74
Revenues:	975,442.21
Expenditures:	-
Ending Balance (12.31.2023)^(a):	\$ 5,790,594.95

Note (a): Available Balance does not reflect amounts encumbered.

Fund Details

General Ledger # Description	Amount
Revenues	
4447-0000-31100 Property Tax -TIF-Redevelopment	\$ 899,810.01
4447-0000-36102 Interest in Bank 12	75,632.20
Total Revenues:	\$ 975,442.21
Expenditures	
4447-0000-00000	\$ -
Total Expenditures:	\$ -
Assets	
4447-0000-10100 Cash in Bank	\$ 3,304,017.87
4447-0000-10104 Cash in Bank 12	1,511,134.87
Total Assets:	\$ 4,815,152.74
Liabilities	
4447-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4447-0000-27100 Fund Balance	\$ 4,815,152.74
Total Fund Equity:	\$ 4,815,152.74

Note (a): On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Cardinal Campus Allocation Area (Fund 4448)

Fund Summary

Beginning Balance (1.1.2023):	\$ 145,707.43
Revenues:	370,661.50
Expenditures:	(339,442.43)
Ending Balance (12.31.2023)^(a):	\$ 176,926.50

Note (a): Available Balance does not reflect amounts encumbered.

Fund Details

General Ledger # Description	Amount
Revenues	
4447-0000-31100 Property Tax -TIF	\$ 370,661.50
Total Revenues:	\$ 370,661.50
Expenditures	
4448-0000-39011 Payment of Principal	\$ 314,242.43
4448-0000-39012 Bond Payment of Interest	23,950.00
4448-0000-39013 Paying Agent Fee	1,250.00
Total Expenditures:	\$ 339,442.43
Assets	
4448-0000-10100 Cash in Bank	\$ -
Total Assets:	\$ -
Liabilities	
4448-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4448-0000-27100 Fund Balance	\$ 145,707.43
Total Fund Equity:	\$ 145,707.43

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2023 Financial Schedule for the Period Ending December 31, 2023:
Summary of Allocation Area Funds

Allocation Area Funds

Beginning Balance (1.1.2023):	\$ 6,771,584.01
Revenues:	1,560,322.45
Expenditures:	(339,442.43)
Ending Balance (12.31.2023)^(a):	\$ 7,992,464.03

Note (a): Available Balance does not reflect amounts encumbered.

Allocation Area Fund Details

	Amount
Revenues	
Tax Increment Revenue	\$ 1,484,690.25
Other Revenue	75,632.20
Total Revenues:	\$ 1,560,322.45
Expenditures	
Total Expenditures:	\$ 339,442.43
Assets	
Total Assets:	\$ 6,625,876.58
Liabilities	
Total Liabilities:	\$ -
Fund Equity	
Total Fund Equity:	\$ 6,771,584.01

Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Annual Report of the Redevelopment Commission: Activities of the Redevelopment Commission and Designated Allocation Areas

Fiscal Year 2023

(January 1, 2023 through December 31, 2023)

APPENDIX C

Obligations Debt Service Schedules

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

Obligation Debt Service Schedule:
Town of Highland, Indiana Redevelopment District Bonds, Series 2014 (\$2,000,000)

5/6/14	Dated Date:
5/6/14	Accrue Interest Beginning
Variable	Interest Rate

Bond Year	Project Year	Collection Year	Date	Principal	Rate	Interest	Total	Balance Due
0.5		2013	5/6/14	\$ -		\$ -	\$ -	\$ 2,000,000.00
1.0	1	2014	8/1/14	-		10,027.00	10,027.00	2,000,000.00
1.5		2014	2/1/15	110,000.00	2.00%	21,234.00	131,234.00	1,890,000.00
2.0	2	2015	8/1/15	105,000.00	2.00%	20,134.00	125,134.00	1,785,000.00
2.5		2015	2/1/16	105,000.00	2.00%	19,084.00	124,084.00	1,680,000.00
3.0	3	2016	8/1/16	105,000.00	2.00%	18,034.00	123,034.00	1,575,000.00
3.5		2016	2/1/17	105,000.00	2.00%	16,984.00	121,984.00	1,470,000.00
4.0	4	2017	8/1/17	105,000.00	2.00%	15,934.00	120,934.00	1,365,000.00
4.5		2017	2/1/18	105,000.00	2.00%	14,884.00	119,884.00	1,260,000.00
5.0	5	2018	8/1/18	105,000.00	2.00%	13,834.00	118,834.00	1,155,000.00
5.5		2018	2/1/19	105,000.00	2.00%	12,784.00	117,784.00	1,050,000.00
6.0	6	2019	8/1/19	105,000.00	2.00%	11,734.00	116,734.00	945,000.00
6.5		2019	2/1/20	105,000.00	2.00%	10,684.00	115,684.00	840,000.00
7.0	7	2020	8/1/20	105,000.00	2.00%	9,634.00	114,634.00	735,000.00
7.5		2020	2/1/21	105,000.00	2.13%	8,584.00	113,584.00	630,000.00
8.0	8	2021	8/1/21	105,000.00	2.13%	7,468.00	112,468.00	525,000.00
8.5		2021	2/1/22	105,000.00	2.30%	6,353.00	111,353.00	420,000.00
9.0	9	2022	8/1/22	105,000.00	2.30%	5,145.00	110,145.00	315,000.00
9.5		2022	2/1/23	105,000.00	2.50%	3,938.00	108,938.00	210,000.00
10.0	10	2023	8/1/23	105,000.00	2.50%	2,625.00	107,625.00	105,000.00
10.5		2023	2/1/24	105,000.00	2.50%	1,313.00	106,313.00	-
TOTALS				\$ 2,000,000.00		\$ 230,411.00	\$ 2,230,411.00	

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

Obligation Debt Service Schedule:
Town of Highland, Indiana Economic Development Revenue Bonds, Series 2018 (Cardinal Campus Project)

Bond Year	Project Year	Collection Year	Date	Principal	Rate	Interest	Total	Balance Due
0.5		2018	6/21/18	\$ -	1.00%	\$ -	\$ -	\$ 5,810,000.00
1.0	1	2018	2/1/19	-	1.00%	19,219.00	19,219.00	5,810,000.00
1.5		2019	8/1/19	-	1.00%	29,050.00	29,050.00	5,810,000.00
2.0	2	2019	2/1/20	145,000.00	1.00%	29,050.00	174,050.00	5,665,000.00
2.5		2020	8/1/20	145,000.00	1.00%	28,325.00	173,325.00	5,520,000.00
3.0	3	2020	2/1/21	145,000.00	1.00%	27,600.00	172,600.00	5,375,000.00
3.5		2021	8/1/21	145,000.00	1.00%	26,875.00	171,875.00	5,230,000.00
4.0	4	2021	2/1/22	145,000.00	1.00%	26,150.00	171,150.00	5,085,000.00
4.5		2022	8/1/22	145,000.00	1.00%	25,425.00	170,425.00	4,940,000.00
5.0	5	2022	2/1/23	150,000.00	1.00%	24,700.00	174,700.00	4,790,000.00
5.5		2023	8/1/23	150,000.00	1.00%	23,950.00	173,950.00	4,640,000.00
6.0	6	2023	2/1/24	150,000.00	1.00%	23,200.00	173,200.00	4,490,000.00
6.5		2024	8/1/24	150,000.00	1.00%	22,450.00	172,450.00	4,340,000.00
7.0	7	2024	2/1/25	150,000.00	1.00%	21,700.00	171,700.00	4,190,000.00
7.5		2025	8/1/25	150,000.00	1.00%	20,950.00	170,950.00	4,040,000.00
8.0	8	2025	2/1/26	150,000.00	1.00%	20,200.00	170,200.00	3,890,000.00
8.5		2026	8/1/26	155,000.00	1.00%	19,450.00	174,450.00	3,735,000.00
9.0	9	2026	2/1/27	155,000.00	1.00%	18,675.00	173,675.00	3,580,000.00
9.5		2027	8/1/27	155,000.00	1.00%	17,900.00	172,900.00	3,425,000.00
10.0	10	2027	2/1/28	155,000.00	1.00%	17,125.00	172,125.00	3,270,000.00
10.5		2028	8/1/28	155,000.00	1.00%	16,350.00	171,350.00	3,115,000.00
11.0	11	2028	2/1/29	155,000.00	1.00%	15,575.00	170,575.00	2,960,000.00
11.5		2029	8/1/29	160,000.00	1.00%	14,800.00	174,800.00	2,800,000.00
12.0	12	2029	2/1/30	160,000.00	1.00%	14,000.00	174,000.00	2,640,000.00
12.5		2030	8/1/30	160,000.00	1.00%	13,200.00	173,200.00	2,480,000.00
13.0	13	2030	2/1/31	160,000.00	1.00%	12,400.00	172,400.00	2,320,000.00
13.5		2031	8/1/31	160,000.00	1.00%	11,600.00	171,600.00	2,160,000.00
14.0	14	2031	2/1/32	160,000.00	1.00%	10,800.00	170,800.00	2,000,000.00
14.5		2032	8/1/32	160,000.00	1.00%	10,000.00	170,000.00	1,840,000.00
15.0	15	2032	2/1/33	165,000.00	1.00%	9,200.00	174,200.00	1,675,000.00
15.5		2033	8/1/33	165,000.00	1.00%	8,375.00	173,375.00	1,510,000.00
16.0	16	2033	2/1/34	165,000.00	1.00%	7,550.00	172,550.00	1,345,000.00
16.5		2034	8/1/34	165,000.00	1.00%	6,725.00	171,725.00	1,180,000.00
17.0	17	2034	2/1/35	165,000.00	1.00%	5,900.00	170,900.00	1,015,000.00
17.5		2035	8/1/35	165,000.00	1.00%	5,075.00	170,075.00	850,000.00
18.0	18	2035	2/1/36	170,000.00	1.00%	4,250.00	174,250.00	680,000.00
18.5		2036	8/1/36	170,000.00	1.00%	3,400.00	173,400.00	510,000.00
19.0	19	2036	2/1/37	170,000.00	1.00%	2,550.00	172,550.00	340,000.00
19.5		2037	8/1/37	170,000.00	1.00%	1,700.00	171,700.00	170,000.00
20.0	20	2037	2/1/38	170,000.00	1.00%	850.00	170,850.00	-
TOTALS				\$ 5,810,000.00		\$ 616,294.00	\$ 6,426,294.00	

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

Obligation Debt Service Schedule:

Town of Highland, Indiana Economic Development Revenue Bonds, Series 2022 (Cardinal Campus Project - PHASE II)

Bond Year	Project Year	Collection Year	Date	Principal	Rate	Interest	Total	Balance Due	TIF Year
0.5		2027	8/1/27	\$ 250,000.00	1.00%	46,100.00	\$ 296,100.00	\$ 8,970,000.00	
1.0	1	2027	2/1/28	250,000.00	1.00%	44,850.00	294,850.00	8,720,000.00	1
1.5		2028	8/1/28	250,000.00	1.00%	43,600.00	293,600.00	8,470,000.00	
2.0	2	2028	2/1/29	255,000.00	1.00%	42,350.00	297,350.00	8,215,000.00	2
2.5		2029	8/1/29	255,000.00	1.00%	41,075.00	296,075.00	7,960,000.00	
3.0	3	2029	2/1/30	255,000.00	1.00%	39,800.00	294,800.00	7,705,000.00	3
3.5		2030	8/1/30	255,000.00	1.00%	38,525.00	293,525.00	7,450,000.00	
4.0	4	2030	2/1/31	260,000.00	1.00%	37,250.00	297,250.00	7,190,000.00	4
4.5		2031	8/1/31	260,000.00	1.00%	35,950.00	295,950.00	6,930,000.00	
5.0	5	2031	2/1/32	260,000.00	1.00%	34,650.00	294,650.00	6,670,000.00	5
5.5		2032	8/1/32	260,000.00	1.00%	33,350.00	293,350.00	6,410,000.00	
6.0	6	2032	2/1/33	265,000.00	1.00%	32,050.00	297,050.00	6,145,000.00	6
6.5		2033	8/1/33	265,000.00	1.00%	30,725.00	295,725.00	5,880,000.00	
7.0	7	2033	2/1/34	265,000.00	1.00%	29,400.00	294,400.00	5,615,000.00	7
7.5		2034	8/1/34	265,000.00	1.00%	28,075.00	293,075.00	5,350,000.00	
8.0	8	2034	2/1/35	270,000.00	1.00%	26,750.00	296,750.00	5,080,000.00	8
8.5		2035	8/1/35	270,000.00	1.00%	25,400.00	295,400.00	4,810,000.00	
9.0	9	2035	2/1/36	270,000.00	1.00%	24,050.00	294,050.00	4,540,000.00	9
9.5		2036	8/1/36	275,000.00	1.00%	22,700.00	297,700.00	4,265,000.00	
10.0	10	2036	2/1/37	275,000.00	1.00%	21,325.00	296,325.00	3,990,000.00	10
10.5		2037	8/1/37	275,000.00	1.00%	19,950.00	294,950.00	3,715,000.00	
11.0	11	2037	2/1/38	275,000.00	1.00%	18,575.00	293,575.00	3,440,000.00	11
11.5		2038	8/1/38	280,000.00	1.00%	17,200.00	297,200.00	3,160,000.00	
12.0	12	2038	2/1/39	280,000.00	1.00%	15,800.00	295,800.00	2,880,000.00	12
12.5		2039	8/1/39	280,000.00	1.00%	14,400.00	294,400.00	2,600,000.00	
13.0	13	2039	2/1/40	285,000.00	1.00%	13,000.00	298,000.00	2,315,000.00	13
13.5		2040	8/1/40	285,000.00	1.00%	11,575.00	296,575.00	2,030,000.00	
14.0	14	2040	2/1/41	285,000.00	1.00%	10,150.00	295,150.00	1,745,000.00	14
14.5		2041	8/1/41	285,000.00	1.00%	8,725.00	293,725.00	1,460,000.00	
15.0	15	2041	2/1/42	290,000.00	1.00%	7,300.00	297,300.00	1,170,000.00	15
15.5		2042	8/1/42	290,000.00	1.00%	5,850.00	295,850.00	880,000.00	
16.0	16	2042	2/1/43	290,000.00	1.00%	4,400.00	294,400.00	590,000.00	16
16.5		2043	8/1/43	295,000.00	1.00%	2,950.00	297,950.00	295,000.00	
17.0	17	2043	2/1/44	295,000.00	1.00%	1,475.00	296,475.00	-	17
TOTALS				\$ 9,220,000.00		\$ 829,325.00	\$ 10,049,325.00		

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Annual Report of the Redevelopment Commission: Activities of the Redevelopment Commission and Designated Allocation Areas

Fiscal Year 2023

(January 1, 2023 through December 31, 2023)

APPENDIX D

Individual Components and Assessment Data Schedules

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Acres Allocation Area (45451):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-32-479-017.000-026	R	WSU Properties LLC	337,200	337,200	310,590	26,610
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	200,000	200,000	6,080	193,920
45	45-07-32-479-021.000-026	R	Shah, Bharat	200,000	200,000	57,570	142,430
45	45-07-32-479-023.000-026	R	Shah, Bharat	2,200	2,200	1,740	460
45	45-07-32-479-024.000-026	R	Duke of Oil LTD (The)	757,200	757,200	457,870	299,330
45	45-07-32-479-025.000-026	R	Institution Group LLC	134,200	134,200	100,740	33,460
45	45-07-32-479-026.000-026	R	Pinnacle Real Estate Inc	2,024,600	2,024,600	0	2,024,600
45	45-07-32-479-027.000-026	R	Institution Group LLC	1,069,200	1,069,200	0	1,069,200
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	912,100	912,100	100,740	811,360
45	45-07-32-479-029.000-026	R	WSU Properties LLC	210,700	210,700	194,070	16,630
10	Parcels		Totals:	5,847,400	5,847,400	1,229,400	4,618,000

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-16-381-014.000-026	R	The Town Of Highland	0	0	0	0
45	45-07-16-381-015.000-026	R	The Town Of Highland	0	0	0	0
45	45-07-16-381-016.000-026	R	North Star Trust Company Tr #3751	40,600	40,600	40,600	0
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751	37,900	37,900	37,900	0
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	88,900	88,900	88,900	0
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	93,500	93,500	84,545	8,955
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w	181,600	181,600	159,508	22,092
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	151,500	151,500	129,785	21,715
45	45-07-16-381-022.000-026	R	Marilaur Properties, LLC	203,900	203,900	203,900	0
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	207,500	207,500	177,887	29,613
45	45-07-16-451-001.000-026	R	Town of Highland (non/tax)	0	0	0	0
45	45-07-16-451-002.000-026	R	Department Of Parks Of The Civil	0	0	0	0
45	45-07-21-127-031.000-026	R	Mirza, Sajjad A	105,400	105,400	105,400	0
45	45-07-21-127-032.000-026	R	Zia, Anjum	111,400	40,160	40,160	0
45	45-07-21-127-033.000-026	R	Ekanem, Kufre & Heather Ekanem T/E	175,300	175,300	175,300	0
45	45-07-21-127-034.000-026	R	Avery Insurance Services Inc	158,800	158,800	158,800	0
45	45-07-21-127-035.000-026	R	Johnston, William R	226,200	155,030	155,030	0
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	178,200	178,200	159,431	18,769
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC	128,000	128,000	128,000	0
45	45-07-21-128-032.000-026	R	Berry, Jack L	77,400	77,400	34,535	42,865
45	45-07-21-128-033.000-026	R	Wozniak, Szymon S & Olaa A Yacoub J/T R/S	154,700	71,305	71,305	0
45	45-07-21-128-034.000-026	R	Bochnowski Liv Tr dtd 4/25/01 (Thomas S & Diane J	86,800	83,800	83,800	0
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	73,600	73,600	73,600	0
45	45-07-21-129-030.000-026	R	Hobson, Tony	110,300	110,300	110,300	0
45	45-07-21-129-031.000-026	R	Pfeiffer, Michael F & Kathy L Pfeiffer (H&W)	150,000	150,000	135,756	14,244
45	45-07-21-129-032.000-026	R	Cavanaugh, Daniel	113,700	113,700	95,108	18,592
45	45-07-21-129-033.000-026	R	Indiana Land Tr Co Trs of Tr dtd 7-9-19 known as T	120,900	120,900	120,900	0
45	45-07-21-130-029.000-026	R	Spence, James E	178,800	72,970	72,970	0
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	242,100	173,650	173,650	0
45	45-07-21-130-031.000-026	R	Grauel LLC	31,400	31,400	29,556	1,844
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	31,400	31,400	31,400	0
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	378,000	378,000	378,000	0
45	45-07-21-176-040.000-026	R	Cheker Oil Company Of Indiana Inc	125,000	125,000	80,108	44,892
45	45-07-21-177-033.000-026	R	Daly, Mary D	107,400	107,400	104,299	3,101
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	76,300	76,300	76,300	0
45	45-07-21-177-035.000-026	R	Dakota Holdings LLC	104,400	104,400	85,260	19,140
45	45-07-21-177-036.000-026	R	Smith, George A	94,600	91,600	83,542	8,058
45	45-07-21-177-037.000-026	R	Molenda, Paula	115,800	115,800	98,709	17,091
45	45-07-21-177-038.000-026	R	Micka, Wayne R	210,400	210,400	117,652	92,748
45	45-07-21-178-024.000-026	R	Micka, Wayne	212,900	212,900	212,900	0
45	45-07-21-178-026.000-026	R	Micka, Wayne	159,200	159,200	138,493	20,707
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	132,700	132,700	132,700	0
45	45-07-21-178-028.000-026	R	Swalek, Fred	114,600	114,600	114,600	0
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees	252,900	252,900	252,900	0
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&w	128,100	128,100	128,100	0
45	45-07-21-179-015.000-026	R	Max Properties LLC	109,300	109,300	97,576	11,724

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-179-016.000-026	R	Micka, Wayne & Lisa J Belinsky J/TR/S	123,500	123,500	123,500	0
45	45-07-21-179-017.000-026	R	Torres, Melissa Y	77,400	77,400	77,400	0
45	45-07-21-179-018.000-026	R	Valle, Edwin	118,100	47,515	47,515	0
45	45-07-21-179-019.000-026	R	Baron, April D	137,900	47,905	47,905	0
45	45-07-21-201-001.000-026	R	MV 2018 LLC	1,123,400	1,123,400	1,012,615	110,785
45	45-07-21-201-002.000-026	R	MV 2018 LLC	95,300	95,300	95,300	0
45	45-07-21-201-003.000-026	R	MV 2018 LLC	1,188,700	1,188,700	1,188,700	0
45	45-07-21-205-001.000-026	R	Grimm, Steven	45,600	45,600	45,600	0
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	324,100	324,100	324,100	0
45	45-07-21-205-003.000-026	R	Cox, David F Cox & Lynne J Cox Family Trust	149,100	149,100	149,100	0
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	303,500	303,500	272,996	30,504
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912	378,000	378,000	349,999	28,001
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	116,300	116,300	114,644	1,656
45	45-07-21-251-002.000-026	R	Sahib Isher LLC	1,057,300	1,057,300	918,015	139,285
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	97,800	97,800	97,761	39
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	308,500	308,500	305,388	3,112
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	88,900	88,900	88,900	0
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	600,500	600,500	600,500	0
45	45-07-21-254-001.000-026	R	Kalokhe Office LLC	228,100	228,100	224,290	3,810
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	11,400	11,400	9,451	1,949
45	45-07-21-302-002.000-026	R	Highland Osborn Partners Llc (re- recorded)	25,000	25,000	19,246	5,754
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	161,400	72,660	72,660	0
45	45-07-21-302-004.000-026	R	Wicker View Rentals LLC	184,400	184,400	184,400	0
45	45-07-21-302-005.000-026	R	Vasquez, Charlie & Daisy Zamora J/T R/S	123,700	123,700	123,700	0
45	45-07-21-302-006.000-026	R	Highland Osborn Partners LLC (re- recorded)	51,600	51,600	35,933	15,667
45	45-07-21-302-007.000-026	R	Brown, James M	225,100	225,100	225,100	0
45	45-07-21-302-008.000-026	R	One Best Property LLC	133,700	133,700	133,700	0
45	45-07-21-302-009.000-026	R	Trebol LLC	203,900	203,900	203,900	0
45	45-07-21-302-010.000-026	R	TREBOL LLC	199,800	199,800	199,800	0
45	45-07-21-302-011.000-026	R	Trebol LLC	164,200	164,200	164,200	0
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	155,000	68,500	68,500	0
45	45-07-21-302-013.000-026	R	Bachmann, Alexandra	175,400	85,145	85,145	0
45	45-07-21-302-014.000-026	R	Leeps Supply Company Inc	292,700	292,700	130,598	162,102
45	45-07-21-302-019.000-026	R	Creative Beauty School Incorporated	458,700	0	0	0
45	45-07-21-326-001.000-026	R	Eriks Holdings LLC	549,400	549,400	549,400	0
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	100	100	100	0
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	3,100	3,100	1,981	1,119
45	45-07-21-326-004.000-026	R	Cor, Properties	1,067,800	1,067,800	479,415	588,385
45	45-07-21-326-007.000-026	R	Demand Real Results LLC	586,100	586,100	586,100	0
45	45-07-21-326-008.000-026	R	Demand Real Results LLC	132,800	132,800	132,800	0
45	45-07-21-326-009.000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	118,400	118,400	118,400	0
45	45-07-21-326-010.000-026	R	Zigterman, Carol Ann Revoc Tr dtd 12/12/89	123,500	51,025	51,025	0
45	45-07-21-326-011.000-026	R	Bailey, Amy L	145,000	52,520	52,520	0
45	45-07-21-326-012.000-026	R	Kessler, James D & Maggie S	169,900	81,185	81,185	0
45	45-07-21-326-013.000-026	R	Longacre, Timothy D Family Revocable Trust	181,400	85,660	85,660	0

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-326-014.000-026	R	Tomczak, Wayne J Sr & Christine A	104,900	104,900	104,900	0
45	45-07-21-326-015.000-026	R	Loera, Rosaisela	143,600	143,600	143,600	0
45	45-07-21-326-016.000-026	R	Condes, Zachery Y	159,200	71,230	71,230	0
45	45-07-21-327-001.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-21-327-002.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-21-327-005.000-026	R	Crown Castle Towers 09 LLC	192,600	192,600	126,009	66,591
45	45-07-21-327-006.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-21-327-007.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-21-327-009.000-026	R	Pleasant View Dairy Corporation	402,500	402,500	402,500	0
45	45-07-21-327-011.000-026	R	Indiana Land Tr Co Trs of Tr dtd 1-7-21 known as T	133,200	133,200	133,200	0
45	45-07-21-327-013.000-026	R	Indiana Land Trust Co Trs of Tr dtd 1-7-21 known a	73,200	73,200	73,200	0
45	45-07-21-327-015.000-026	R	Sinenergy, LLC	441,100	441,100	441,100	0
45	45-07-21-327-017.000-026	R	Babus, Dumitru	117,200	117,200	117,200	0
45	45-07-21-327-018.000-026	R	Town of Highland by and through its Redevelopment	0	0	0	0
45	45-07-21-327-019.000-026	R	Town of Highland by and through its Redevelopment	0	0	0	0
45	45-07-21-327-020.000-026	R	Town of Highland Indiana	0	0	0	0
45	45-07-21-327-021.000-026	R	Town of Highland Indiana by and Through its Redeve	0	0	0	0
45	45-07-21-327-022.000-026	R	TSC Properties	111,000	111,000	111,000	0
45	45-07-21-327-023.000-026	R	TSC Properties	165,300	165,300	165,300	0
45	45-07-21-328-001.000-026	R	Pleasant View Dairy Corporation	627,900	627,900	602,519	25,381
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	267,400	267,400	230,555	36,845
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	100	100	45	55
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	0	0	0	0
45	45-07-21-328-008.000-026	R	First Financial Bank NA	1,111,400	1,111,400	1,036,197	75,203
45	45-07-21-328-009.000-026	R	DEF Properties LLC	200,500	200,500	179,726	20,774
45	45-07-21-328-010.000-026	R	First Financial Bank NA	28,300	28,300	28,300	0
45	45-07-21-328-011.000-026	R	N E Leep Realty Corp	348,300	348,300	251,659	96,641
45	45-07-21-328-012.000-026	R	Great Lakes Development, LLC	312,800	309,800	273,819	35,981
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC	302,900	302,900	142,487	160,413
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W	354,900	354,900	354,900	0
45	45-07-21-329-001.000-026	R	United States Postal Service	0	0	0	0
45	45-07-21-329-002.000-026	R	United States Postal Service	0	0	0	0
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	3,300	3,300	2,309	991
45	45-07-21-329-004.000-026	R	Tomczak, Wayne J & Christine A	137,300	137,300	137,300	0
45	45-07-21-329-005.000-026	R	Steffens, Grace J	175,300	81,695	81,695	0
45	45-07-21-329-006.000-026	R	Somodi, Christina M	172,400	79,810	79,810	0
45	45-07-21-329-007.000-026	R	Price Point Builders LLC	36,200	33,200	30,364	2,836
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A Breslin (a mar	148,000	64,230	64,230	0
45	45-07-21-329-009.000-026	R	Villarreal, Anthony & Lisa Villarreal h&w	109,900	39,185	39,185	0
45	45-07-21-329-010.000-026	R	A & W Investments	172,000	172,000	172,000	0
45	45-07-21-329-011.000-026	R	Telendos Property Holdings LLC	124,900	124,900	103,329	21,571

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-329-012.000-026	R	Spoljoric, Daniel S	247,300	247,300	247,300	0
45	45-07-21-329-013.000-026	R	Decamotan Dean A	141,400	141,400	141,400	0
45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	136,100	136,100	136,100	0
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	84,700	0	0	0
45	45-07-21-329-016.000-026	R	8544 Kennedy LLC	96,500	96,500	85,529	10,971
45	45-07-21-329-017.000-026	R	Hamzat Realty LLC	113,600	113,600	98,857	14,743
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets Of Fw 1109	108,100	0	0	0
45	45-07-21-329-019.000-026	R	Price Point Builders LLC	36,200	36,200	16,152	20,048
45	45-07-21-330-001.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-330-002.000-026	R	Hoddypeak Holdings LLC	585,000	585,000	423,840	161,160
45	45-07-21-330-003.000-026	R	Cookish LLC	108,200	108,200	87,964	20,236
45	45-07-21-330-004.000-026	R	Key Motor Car Co	48,300	48,300	44,839	3,461
45	45-07-21-330-005.000-026	R	LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PARTNERSHI	315,700	315,700	297,136	18,564
45	45-07-21-330-006.000-026	R	Danteager Enterprise LLC	316,800	316,800	230,017	86,783
45	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	131,600	131,600	131,600	0
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	137,300	137,300	121,732	15,568
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	47,200	47,200	47,200	0
45	45-07-21-330-010.000-026	R	Stejurew, LLC	363,700	363,700	312,239	51,461
45	45-07-21-330-011.000-026	R	Stejurew, LLC	28,400	28,400	28,400	0
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	418,100	415,100	415,100	0
45	45-07-21-330-014.000-026	R	Spains, Incorporated	395,300	395,300	395,300	0
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	46,100	46,100	39,321	6,779
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	348,700	348,700	240,473	108,227
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	98,500	98,500	98,500	0
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Center Inc	341,500	0	0	0
45	45-07-21-376-002.000-026	R	WAH Properties LLC	842,300	842,300	612,671	229,629
45	45-07-21-376-003.000-026	R	Sims Professional Properties LLC	772,600	772,600	754,867	17,733
45	45-07-21-380-001.000-026	R	Evajo LLC	489,300	44,300	44,300	0
45	45-07-21-380-002.000-026	R	Les Trinity Group LLC	633,800	633,800	353,060	280,740
45	45-07-21-380-003.000-026	R	Les Trinity Group LLC	175,600	175,600	175,600	0
45	45-07-21-380-004.000-026	R	Les Trinity Group LLC	37,800	37,800	37,052	748
45	45-07-21-380-005.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-380-006.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-380-007.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-380-008.000-026	R	Highland, Memorial Post 180	330,000	0	0	0
45	45-07-21-380-009.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-380-010.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-380-011.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-380-012.000-026	R	Town Of Highland Indiana	0	0	0	0
45	45-07-21-380-013.000-026	R	Khatra Petro Inc	291,200	291,200	291,200	0
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	0	0	0	0
45	45-07-21-381-012.000-026	R	DJB Management LLC	134,100	134,100	134,100	0
45	45-07-21-382-020.000-026	R	Lasocki, Roberta A & Timothy D Carlton	263,800	126,740	126,740	0
45	45-07-21-382-021.000-026	R	McCook LLC Two	182,300	182,300	182,300	0
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee of Tr #5966	190,200	190,200	190,200	0
45	45-07-21-382-023.000-026	R	Bishop, Christina L	226,600	226,600	226,600	0
45	45-07-21-382-024.000-026	R	Corhn, Juanita	222,500	112,375	112,375	0
45	45-07-21-383-017.000-026	R	Chez Nous Proprietes LLC (per deed)	204,600	204,600	204,600	0
45	45-07-21-383-018.000-026	R	Manitou Holdings Group LLC	405,300	405,300	307,928	97,372

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Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-401-001.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Ag	232,100	232,100	232,100	0
45	45-07-21-401-012.000-026	R	Kacak, Phuong Loan Thi	38,500	38,500	30,918	7,582
45	45-07-21-402-001.000-026	R	Takacs, Kenneth M Trustee	218,600	117,600	117,600	0
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr	184,700	184,700	184,700	0
45	45-07-21-403-001.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-403-011.000-026	R	Noor Properties LLC	180,800	180,800	180,800	0
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	128,200	0	0	0
45	45-07-21-404-002.000-026	R	Highland 2813 LLC	19,500	19,500	19,301	199
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	172,500	123,842	123,842	0
45	45-07-21-404-016.000-026	R	Business Tech Bay Inc	417,500	417,500	387,522	29,978
45	45-07-21-404-017.000-026	R	Highland 2813 LLC	291,700	291,700	224,134	67,566
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	246,500	246,500	246,500	0
45	45-07-21-404-019.000-026	R	Johnson, Howard A and Bonnie R Johnson H & W	141,600	141,600	125,113	16,487
45	45-07-21-404-020.000-026	R	Johnson, Howard A and Bonnie R Johnson H & W	198,300	198,300	181,857	16,443
45	45-07-21-404-021.000-026	R	Langel Realty LLC	451,900	451,900	436,421	15,479
45	45-07-21-404-022.000-026	R	Langel Realty LLC	374,900	374,900	328,562	46,338
45	45-07-21-404-023.000-026	R	Fijut, Angela	77,900	77,900	70,158	7,742
45	45-07-21-404-024.000-026	R	Langel Realty, LLC	115,900	115,900	115,900	0
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	141,900	141,900	122,588	19,312
45	45-07-21-404-026.000-026	R	Blaesing, Jeffery D& Kimberly A h&w	134,600	134,600	134,600	0
45	45-07-21-404-027.000-026	R	Basswood Enterprises LLC	185,700	185,700	185,700	0
45	45-07-21-404-028.000-026	R	Basswood Enterprises LLC	163,400	163,400	163,400	0
45	45-07-21-408-012.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-408-013.000-026	R	Town of Highland Indiana by & through its Redevelo	0	0	0	0
45	45-07-21-408-014.000-026	R	Szklarz, Stanislaw & Elizabeth A	191,800	191,800	191,800	0
45	45-07-21-408-015.000-026	R	Biro, Desiree	145,000	145,000	145,000	0
45	45-07-21-408-016.000-026	R	Brand House LLC	337,300	337,300	295,288	42,012
45	45-07-21-408-017.000-026	R	McCormick, Raquel	115,700	115,700	115,700	0
45	45-07-21-408-018.000-026	R	McCormick, Raquel	18,700	18,700	18,617	83
45	45-07-21-408-019.000-026	R	Tharp Realty LLC	133,500	133,500	133,500	0
45	45-07-21-408-020.000-026	R	Tharp Realty LLC	154,600	154,600	154,600	0
45	45-07-21-408-021.000-026	R	Tharp Realty LLC	30,200	30,200	30,200	0
45	45-07-21-451-001.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-451-002.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-451-003.000-026	R	Town of Highland and Redevelopment Commission	0	0	0	0
45	45-07-21-451-004.000-026	R	Highland Highway Property LLC	259,400	259,400	182,674	76,726
45	45-07-21-451-005.000-026	R	Gus And Bessie Kouros Living Trust	122,300	122,300	119,055	3,245
45	45-07-21-451-006.000-026	R	Seer Holding Company LLC	43,600	43,600	43,600	0
45	45-07-21-451-007.000-026	R	Seer Holding Company LLC	382,600	382,600	382,600	0
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	432,700	432,700	288,453	144,247
45	45-07-21-451-009.000-026	R	Lake County Public Library	0	0	0	0
45	45-07-21-451-010.000-026	R	TRIANGLE EQUITIES, LLC	100	100	100	0
45	45-07-21-451-011.000-026	R	TRIANGLE EQUITIES, LLC	312,900	312,900	312,900	0
45	45-07-21-451-012.000-026	R	Town of Highland Indiana by & through its Redevelo	0	0	0	0

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Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-451-013.000-026	R	McConathy, David W Declar of Living Trust dtd 06/1	162,300	162,300	162,300	0
45	45-07-21-451-014.000-026	R	Kroll, Richard J	0	0	0	0
45	45-07-21-451-015.000-026	R	Qureshi, Muhammad Aamir & Naureen Habib h&w and Ta	298,800	298,800	235,709	63,091
45	45-07-21-451-016.000-026	R	Seer Holding Company LLC	44,100	44,100	44,100	0
45	45-07-21-451-017.000-026	R	GSM Group LLC	156,000	156,000	148,645	7,355
45	45-07-21-451-018.000-026	R	GSM Group LLC	35,200	35,200	32,952	2,248
45	45-07-21-451-019.000-026	R	GSM Group LLC	29,000	29,000	29,000	0
45	45-07-21-452-010.000-026	R	Lake County Public Library	0	0	0	0
45	45-07-21-451-021.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-452-001.000-026	R	Civil Town Of Highland	0	0	0	0
45	45-07-21-452-002.000-026	R	Liddybar LLC	509,600	509,600	227,375	282,225
45	45-07-21-452-004.000-026	R	JDS R3, LLC	284,200	284,200	284,200	0
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	173,600	173,600	173,600	0
45	45-07-21-452-008.000-026	R	JPR Properties LLC	211,400	211,400	168,175	43,225
45	45-07-21-452-009.000-026	R	DEF Properties 2 LLC	362,500	362,500	233,754	128,746
45	45-07-21-452-010.000-026	R	DEF Properties 3 LLC	194,200	194,200	194,200	0
45	45-07-21-452-011.000-026	R	El War Venture LLC	62,500	62,500	57,100	5,400
45	45-07-21-452-012.000-026	R	El War Venture LLC	94,500	91,500	91,500	0
45	45-07-21-452-013.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-452-014.000-026	R	Liddybar LLC	56,500	56,500	25,209	31,291
45	45-07-21-452-015.000-026	R	Belmonte, Antonio L	57,700	57,700	55,601	2,099
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	179,500	179,500	159,657	19,843
45	45-07-21-452-017.000-026	R	Stirling, Cary J & Luann Trs under Cary & Luann St	102,200	102,200	98,445	3,755
45	45-07-21-452-018.000-026	R	Rich, Patricia A Revoc Tr dtd 12/5/16	70,700	70,700	70,700	0
45	45-07-21-452-019.000-026	R	El War Venture Llc	32,500	32,500	32,500	0
45	45-07-21-452-020.000-026	R	El War Venture Llc	128,200	128,200	128,200	0
45	45-07-21-452-021.000-026	R	NWI Parkinsons Inc	210,600	27,540	27,540	0
45	45-07-21-452-022.000-026	R	Housemart.biz Inc	178,300	178,300	178,300	0
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W	191,400	191,400	191,400	0
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	208,900	208,900	164,379	44,521
45	45-07-21-452-025.000-026	R	Bakker, Susan M	248,400	248,400	234,892	13,508
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	750,600	750,600	750,600	0
45	45-07-21-453-005.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	1,500	1,500	957	543
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	500	500	284	216
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	0	0	0	0
45	45-07-21-453-009.000-026	R	Gonzalez, Elizabeth	199,600	97,490	97,490	0
45	45-07-21-453-010.000-026	R	Reed, Kristyn	174,700	81,305	81,305	0
45	45-07-21-453-011.000-026	R	Wallace, Cecilia	184,400	87,610	87,610	0
45	45-07-21-453-012.000-026	R	Caddick, Judith A Tr u/t/a dtd 12/11/13 referred t	191,400	92,160	92,160	0
45	45-07-21-453-013.000-026	R	Robinson, Allen	198,300	96,645	96,645	0
45	45-07-21-453-014.000-026	R	Fross, Harold D	212,700	106,005	106,005	0
45	45-07-21-453-015.000-026	R	DeBoer, Valerie J & David K BassT/C	232,800	119,070	119,070	0
45	45-07-21-453-016.000-026	R	Sabo, Richard J Sr	184,400	75,130	75,130	0
45	45-07-21-453-017.000-026	R	Haro, Lisette	173,300	80,395	80,395	0
45	45-07-21-453-018.000-026	R	White, Gloria K	184,400	75,130	75,130	0
45	45-07-21-453-019.000-026	R	Wilson, Linda	190,200	91,380	91,380	0

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HIGHLAND REDEVELOPMENT COMMISSION**

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-453-020.000-026	R	Blanco, Arthur & Donna h&w	182,200	182,200	182,200	0
45	45-07-21-453-021.000-026	R	Ford, Amy L & Annaliese K Ford	192,100	95,615	95,615	0
45	45-07-21-453-022.000-026	R	Casiano, Michele	178,000	83,450	83,450	0
45	45-07-21-453-023.000-026	R	Grelak, John	173,100	80,265	80,265	0
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	176,900	82,735	82,735	0
45	45-07-21-453-025.000-026	R	Galic, Milos	181,600	85,790	85,790	0
45	45-07-21-453-026.000-026	R	Keefner, Joseph E	181,200	85,530	85,530	0
45	45-07-21-453-027.000-026	R	Zdmja, Ranko & Ana h&w	178,000	83,450	83,450	0
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	139,300	58,295	58,295	0
45	45-07-21-453-029.000-026	R	Savich, Paul aka Paul M Savich	176,300	82,345	82,345	0
45	45-07-21-453-030.000-026	R	Goodman, James W	181,000	85,400	85,400	0
45	45-07-21-453-031.000-026	R	8845 Kennedy LLC	1,400,600	211,900	94,546	117,354
45	45-07-21-454-001.000-026	R	Musch, Dan A	186,900	89,235	89,235	0
45	45-07-21-454-002.000-026	R	Barbir, Bosko V	211,100	107,965	107,965	0
45	45-07-21-454-003.000-026	R	Pucci, Nicole M	171,400	79,160	79,160	0
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hillegonds	186,400	88,910	88,910	0
45	45-07-21-454-005.000-026	R	Johnson, Natalie R	173,800	80,720	80,720	0
45	45-07-21-454-006.000-026	R	Cesinger, Diana K	171,400	79,160	79,160	0
45	45-07-21-454-007.000-026	R	Gomez, Hector Mario	171,400	68,160	68,160	0
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	179,500	84,425	84,425	0
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	173,800	80,720	80,720	0
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	181,400	85,660	85,660	0
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife	171,400	79,160	79,160	0
45	45-07-21-454-012.000-026	R	Salcedo, Ulices and Velez, Roman Xaymara, H&W	180,500	85,075	85,075	0
45	45-07-21-454-013.000-026	R	Dzurochak, Wilene and Joseph C Dzurochak Living Tr	171,500	57,265	57,265	0
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint	198,300	99,645	99,645	0
45	45-07-21-454-015.000-026	R	Schafer, Mary J	171,400	79,160	79,160	0
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	175,900	82,085	82,085	0
45	45-07-21-454-017.000-026	R	Albomonte, Donna M	173,800	80,720	80,720	0
45	45-07-21-454-018.000-026	R	Magee, Felicia	179,500	84,425	84,425	0
45	45-07-21-454-019.000-026	R	Callahan, Paula	171,400	79,160	79,160	0
45	45-07-21-454-020.000-026	R	Bukowski, Joseph C	171,400	79,160	79,160	0
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	172,100	79,615	79,615	0
45	45-07-21-454-022.000-026	R	Sampram, Linda E	185,900	88,585	88,585	0
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	173,800	80,720	80,720	0
45	45-07-21-454-024.000-026	R	Vega, Emilio J	173,500	80,525	80,525	0
45	45-07-21-454-025.000-026	R	Harris, Michael J	184,800	87,870	87,870	0
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff	191,700	95,355	95,355	0
45	45-07-21-454-027.000-026	R	Muro, Henry A	185,500	91,325	91,325	0
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo- Meza h&w	174,900	81,435	81,435	0
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	185,600	88,390	88,390	0
45	45-07-21-454-030.000-026	R	PHIPPS, DENISE F	184,900	87,935	87,935	0
45	45-07-21-454-031.000-026	R	Vallone, Trina L	186,800	89,170	89,170	0
45	45-07-21-454-032.000-026	R	Duboise, Chris	201,600	98,790	98,790	0
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	187,600	89,690	89,690	0
45	45-07-21-454-034.000-026	R	Lewis, Alysia Dawn	185,600	88,390	88,390	0

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-454-035.000-026	R	Bell, Gabriel	202,400	99,310	99,310	0
45	45-07-21-454-036.000-026	R	Czaja, Shawn Allan	211,400	105,160	105,160	0
45	45-07-21-454-037.000-026	R	Sadchikova, Lyudmila A	174,800	81,370	81,370	0
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	188,000	89,950	89,950	0
45	45-07-21-454-039.000-026	R	Goodwin, Mildred S	192,400	92,810	92,810	0
45	45-07-21-454-040.000-026	R	Josvilaite, Vitalija	171,000	78,900	78,900	0
45	45-07-21-454-041.000-026	R	Reyes, Monica C	171,000	78,900	78,900	0
45	45-07-21-454-042.000-026	R	Hauter, Valerie	171,000	78,900	78,900	0
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	173,100	80,265	80,265	0
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	171,000	78,900	78,900	0
45	45-07-21-454-045.000-026	R	Halloran, Kristin	171,000	78,900	78,900	0
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs unde	182,100	72,115	72,115	0
45	45-07-21-454-047.000-026	R	Dye, Larry M Jr	171,000	78,900	78,900	0
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	179,500	84,425	84,425	0
45	45-07-21-455-001.000-026	R	Strom, Esther Lynn	174,000	80,850	80,850	0
45	45-07-21-455-002.000-026	R	Spoelhof, Kristin M	187,000	89,300	89,300	0
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	173,800	80,720	80,720	0
45	45-07-21-455-004.000-026	R	Kapala, Kathleen M & Mary J Kapala (JTRS)	178,400	86,710	86,710	0
45	45-07-21-455-005.000-026	R	Stone, Nicholas B	173,500	83,525	83,525	0
45	45-07-21-455-006.000-026	R	Gibbs, Tammy L	189,100	90,665	90,665	0
45	45-07-21-455-007.000-026	R	Lusk, Erin C	172,600	79,940	79,940	0
45	45-07-21-455-008.000-026	R	Jones, Charlinda	236,300	121,345	121,345	0
45	45-07-21-455-009.000-026	R	Smith, Amber R	183,200	86,830	86,830	0
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	171,400	79,160	79,160	0
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc	181,400	88,660	88,660	0
45	45-07-21-455-012.000-026	R	Babich, Elaine	182,600	75,440	75,440	0
45	45-07-21-455-013.000-026	R	Goodes, Pamela	181,400	85,660	85,660	0
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C	172,100	79,615	79,615	0
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	223,300	112,895	112,895	0
45	45-07-21-455-016.000-026	R	Sheehan, Kevin J	184,400	87,610	87,610	0
45	45-07-21-455-017.000-026	R	Kiefor, Elizabeth May	184,400	87,610	87,610	0
45	45-07-21-455-018.000-026	R	Dragos, David	179,900	176,900	176,900	0
45	45-07-21-455-019.000-026	R	Bakker, Christina L	179,000	84,100	84,100	0
45	45-07-21-455-020.000-026	R	Walen, David and Maroc, Melissa	178,100	83,515	83,515	0
45	45-07-21-455-021.000-026	R	Margraf, Susan K Trust dtd 03/08/17	181,400	85,660	85,660	0
45	45-07-21-455-022.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	187,400	187,400	187,400	0
45	45-07-21-455-023.000-026	R	Kalafatic, Marie A	173,500	80,525	80,525	0
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	185,000	91,000	91,000	0
45	45-07-21-455-025.000-026	R	Brown, Nicole C	173,500	80,525	80,525	0
45	45-07-21-455-026.000-026	R	Armstrong, Deidre Y	186,800	89,170	89,170	0
45	45-07-21-455-027.000-026	R	Kiszenia, Barbara M & Eric J h&w	175,900	69,605	69,605	0
45	45-07-21-455-028.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22	184,400	90,610	90,610	0
45	45-07-21-455-029.000-026	R	Kim, Suk Young & Tai Hee Chiang J/T	173,300	80,395	80,395	0
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	184,400	90,610	90,610	0
45	45-07-21-455-031.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr kn	175,900	83,585	83,585	0
45	45-07-21-455-032.000-026	R	Czapkovicz, Paul L	174,700	81,305	81,305	0
45	45-07-21-456-001.000-026	R	Nadina Inc	782,200	782,200	767,817	14,383
45	45-07-21-456-002.000-026	R	Muller, Courtney Elizabeth	230,500	120,575	120,575	0

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Redevelopment (Downtown) Allocation Area (45452):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-456-003.000-026	R	Doss, Maiysha	171,400	79,160	79,160	0
45	45-07-21-456-004.000-026	R	Garcia, Juan M	183,200	86,830	86,830	0
45	45-07-21-456-005.000-026	R	Whitten, Tawnie	173,300	83,395	83,395	0
45	45-07-21-456-006.000-026	R	Delgado, Mary A Trustee, Mary A Delgado Trust date	183,200	75,830	75,830	0
45	45-07-21-456-007.000-026	R	Stepien, John	172,000	79,550	79,550	0
45	45-07-21-456-008.000-026	R	Boughamer, James	207,100	102,365	102,365	0
45	45-07-21-456-009.000-026	R	West, Venetta	171,400	79,160	79,160	0
45	45-07-21-456-010.000-026	R	Hartt, Sarah	172,100	79,615	79,615	0
45	45-07-21-456-011.000-026	R	Hahn, Paul J	179,500	84,425	84,425	0
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	196,200	95,280	95,280	0
45	45-07-21-456-013.000-026	R	Cook, Holly, A	174,700	81,305	81,305	0
45	45-07-21-456-014.000-026	R	Ritter, Jessica	186,800	89,170	89,170	0
45	45-07-21-456-015.000-026	R	Wright, Donna A	173,500	80,525	80,525	0
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L	184,400	87,610	87,610	0
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	183,500	90,025	90,025	0
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	181,700	181,700	181,700	0
45	45-07-21-456-019.000-026	R	Smith, Toya P	193,200	93,330	93,330	0
45	45-07-21-456-020.000-026	R	Raymond, Christine	216,100	108,215	108,215	0
45	45-07-21-456-021.000-026	R	Langer, Allison M	189,200	90,730	90,730	0
45	45-07-21-456-022.000-026	R	Anderson, John G	176,600	82,540	82,540	0
45	45-07-21-456-023.000-026	R	Oprea, Cara M	174,500	84,175	84,175	0
45	45-07-21-456-024.000-026	R	Roque, Angela	173,600	80,590	80,590	0
45	45-07-21-456-025.000-026	R	Oberg, Mary L Revocable Living Trust	196,500	95,475	95,475	0
45	45-07-21-457-001.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-457-003.000-026	R	Moes, Larry J & Kathy J	170,200	78,380	78,380	0
45	45-07-21-457-004.000-026	R	Garcia Fernando	159,300	71,295	71,295	0
45	45-07-21-457-005.000-026	R	Burgans, Criag R & Sandra L h&w	204,300	100,545	100,545	0
45	45-07-21-457-006.000-026	R	Lin, Shawn	305,500	305,500	232,341	73,159
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	162,800	162,800	154,194	8,606
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Rosean	141,600	34,830	34,830	0
45	45-07-21-457-009.000-026	R	2912 Grantley Avenue LLC	363,400	363,400	296,737	66,663
45	45-07-21-457-010.000-026	R	Fulton, William L. and Kathi R., H&W	354,200	200,430	200,430	0
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	198,700	82,905	82,905	0
45	45-07-21-457-012.000-026	R	Staroscak, Ronald E & Tamalee M Staroscak Co Trs	234,800	121,035	121,035	0
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	217,600	109,190	109,190	0
45	45-07-21-457-014.000-026	R	Jameyfield Family Trust	213,900	109,785	109,785	0
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gera	194,200	82,980	82,980	0
45	45-07-21-457-016.000-026	R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (185,100	88,065	88,065	0
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0	0	0	0
45	45-07-22-355-002.000-026	R	Campbell, Michael S & Nicholas L Campbell and Mich	152,900	70,800	70,800	0
45	45-07-22-451-039.000-026	R	Haynes, Donald P & Peggy Scott	239,600	125,555	125,555	0
45	45-07-33-505-003.000-026	R	Norfolk Southern Corporation	0	0	0	0
408	Parcels		Totals:	75,302,600	56,823,552	52,226,059	4,597,493

Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-17-476-005.000-026	R	Little Calumet River Basin Development Commision	0	0	0	0
45	45-07-17-476-011.000-026	R	Highland 41 Investment LLC	635,600	635,600	602,823	32,777
45	45-07-17-476-012.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-17-478-003.000-026	R	Emro Marketing Co	1,658,500	1,658,500	1,658,500	0
45	45-07-20-226-004.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-20-226-005.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-20-226-006.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-20-226-007.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-20-226-008.000-026	R	Town of Highland Redevelopment Commission	0	0	0	0
45	45-07-20-427-012.000-026	R	Mycka, Richard & Winnie Mycka Living Trust dtd 04/	174,700	174,700	174,700	0
45	45-07-20-427-014.000-026	R	Property Perspective LLC	457,100	457,100	447,564	9,536
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	253,300	132,395	132,395	0
45	45-07-20-427-030.000-026	R	Thomas, Jason & Jessica Jeanne h&w	260,400	140,010	140,010	0
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	362,600	362,600	353,816	8,784
45	45-07-20-479-006.000-026	R	Northern Indiana Pub. Service Co.	0	0	0	0
45	45-07-20-480-006.000-026	R	Town Of Highland	0	0	0	0
45	45-07-20-480-007.000-026	R	DAVCO Management LLC	282,900	282,900	282,900	0
45	45-07-20-480-009.000-026	R	Allard Rental Corporation	300,600	300,600	300,600	0
45	45-07-20-480-012.000-026	R	A G Properties	214,400	214,400	214,400	0
45	45-07-20-484-007.000-026	R	Town Of Highland	0	0	0	0
45	45-07-20-484-008.000-026	R	A G PROPERTIES	273,100	273,100	273,100	0
45	45-07-20-484-009.000-026	R	Properties and Company LLC Three	611,700	611,700	465,515	146,185
45	45-07-21-151-003.000-026	R	US Bank National Association Trs	852,600	852,600	705,256	147,344
45	45-07-21-151-004.000-026	R	US Bank National Association Trs	4,887,100	4,887,100	4,887,100	0
45	45-07-21-151-005.000-026	R	Sursee Improvements LLC	1,500,200	1,500,200	1,500,200	0
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	0	0	0	0
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	500	500	500	0
45	45-07-21-151-008.000-026	R	State of Indiana, Department of Natural Resources	0	0	0	0
45	45-07-21-151-009.000-026	R	State of Indiana, Department of Natural Resources	0	0	0	0
45	45-07-21-301-001.000-026	R	Sursee Improvements LLC	4,675,400	4,675,400	4,675,400	0
45	45-07-21-301-002.000-026	R	Mitrakis, Vasiliki Declaration of Trust dtd 02/17/	545,600	545,600	515,380	30,220
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,649,400	2,649,400	2,649,400	0
45	45-07-21-301-004.000-026	R	Best, Jeffrey M	218,400	109,710	109,710	0
45	45-07-21-301-005.000-026	R	WC Realty LLC	558,600	558,600	558,600	0
45	45-07-21-351-001.000-026	R	Northern Indiana Pub Service Co	0	0	0	0
45	45-07-21-351-002.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-351-011.000-026	R	Highland Clinics Properties LLC	619,300	619,300	610,197	9,103
45	45-07-21-353-001.000-026	R	JG&AP Holding LLC	285,700	285,700	248,295	37,405
45	45-07-21-353-002.000-026	R	JG&AP Holding LLC	114,700	114,700	114,700	0
45	45-07-21-353-003.000-026	R	Indianapolis 8803-07 LLC	282,700	282,700	277,459	5,241
45	45-07-21-353-004.000-026	R	Boultas, Chris	293,100	293,100	263,739	29,361
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee of the Tr#56	606,900	606,900	606,900	0

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-353-006.000-026	R	Indiana Land Trust Company Trs under tr agree dtd	595,400	595,400	454,622	140,778
45	45-07-22-355-001.000-026	R	Lute, Carmen M	147,200	52,430	52,430	0
45	45-07-22-355-003.000-026	R	Nelson, Isaac V	182,100	86,115	86,115	0
45	45-07-22-355-004.000-026	R	Hoogeveen, Kevin J & Deanna L Hoogeveen (H&W)	270,200	143,380	143,380	0
45	45-07-22-355-005.000-026	R	Jones, Douglas	160,400	72,010	72,010	0
45	45-07-22-355-006.000-026	R	Palmer, Jill L	179,600	84,490	84,490	0
45	45-07-22-355-008.000-026	R	Safoora Inc	437,400	437,400	437,400	0
45	45-07-22-355-010.000-026	R	Highland Public Building Corporation	0	0	0	0
45	45-07-22-355-011.000-026	R	Highland Public Building Corporation	0	0	0	0
45	45-07-22-358-011.000-026	R	Faith Reformed Church Inc	71,500	0	0	0
45	45-07-22-377-008.000-026	R	Elias Properties Abilene LLC	2,564,800	2,564,800	1,467,394	1,097,406
45	45-07-22-380-011.000-026	R	Rasmussen, Brad Keith & Judith Ann	158,400	35,485	35,485	0
45	45-07-22-380-012.000-026	R	Huynh, Tam and Namanh Bui W & H	180,700	180,700	180,700	0
45	45-07-22-380-013.000-026	R	Yingling, Paul A	44,100	44,100	44,100	0
45	45-07-22-380-014.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr	152,900	152,900	152,900	0
45	45-07-22-380-015.000-026	R	Ironson LLC	145,000	145,000	117,857	27,143
45	45-07-22-380-016.000-026	R	Livchitz, Ella	215,800	111,020	111,020	0
45	45-07-22-380-017.000-026	R	Martinez, Margarita	253,700	132,655	132,655	0
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W	246,100	161,665	161,665	0
45	45-07-22-380-021.000-026	R	Komyatte, Jude & Catherine H&W	33,500	33,500	27,240	6,260
45	45-07-22-381-001.000-026	R	Azzam, Nada M Al	357,000	357,000	243,792	113,208
45	45-07-22-451-034.000-026	R	Wall, Brian W & Kelly	212,200	108,680	108,680	0
45	45-07-22-451-035.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int	400,200	227,950	227,950	0
45	45-07-22-451-036.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int	267,700	267,700	259,289	8,411
45	45-07-22-451-037.000-026	R	Binner, Stephen D	268,200	142,640	142,640	0
45	45-07-22-451-038.000-026	R	Miller, Vernon C & Julia F h&w	203,800	100,220	100,220	0
45	45-07-22-451-040.000-026	R	Preiss, Steve & Ann	212,400	108,810	108,810	0
45	45-07-22-451-041.000-026	R	Natelborg, James A & Robin D h&w	293,500	158,525	158,525	0
45	45-07-22-455-011.000-026	R	Herak Realty LLC	223,200	223,200	209,315	13,885
45	45-07-22-455-012.000-026	R	Hixon Home Improvement Co Inc	169,400	169,400	134,865	34,535
45	45-07-22-455-013.000-026	R	Huis Properties LLC	301,800	301,800	230,466	71,334
45	45-07-22-456-012.000-026	R	Highland, Water Department	0	0	0	0
45	45-07-22-476-012.000-026	R	Melenius, Raymond E & Malenius, Carol D J/T with	500	500	393	107
45	45-07-22-479-001.000-026	R	Murphy, David	191,000	91,900	91,900	0
45	45-07-22-479-002.000-026	R	Atled Financial LLC	276,300	276,300	173,620	102,680
45	45-07-22-479-003.000-026	R	Austgen, Joan	152,800	152,800	152,074	726
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr Tr 13 3026	202,100	202,100	202,100	0
45	45-07-22-479-005.000-026	R	Emmanoelides, John & Maria	284,100	284,100	208,537	75,563
45	45-07-22-479-006.000-026	R	GIRIRAJ LLC	297,300	297,300	222,729	74,571
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence	320,600	320,600	320,600	0
45	45-07-22-479-019.000-026	R	Les, Harvey Jerome	282,900	282,900	234,307	48,593
45	45-07-22-479-020.000-026	R	Les, Harvey Jerome	769,100	769,100	563,421	205,679
45	45-07-22-479-024.000-026	R	OLB LLC	393,800	393,800	373,416	20,384
45	45-07-22-479-025.000-026	R	Peoples Bank SB	1,151,600	763,470	479,717	283,753
45	45-07-27-202-007.000-026	R	Highland, Water Department	0	0	0	0
45	45-07-27-202-009.000-026	R	M A Properties VIII LLC	912,500	912,500	870,846	41,654
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	579,100	579,100	306,129	272,971
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	400	0	0	0
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	354,600	354,600	354,600	0

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-27-226-008.000-026	R	TNT Detailing Inc	265,300	265,300	265,300	0
45	45-07-27-228-002.000-026	R	Helping Hands Homes LLC	7,500	7,500	5,462	2,038
45	45-07-27-228-003.000-026	R	Anabi Real Estate Development LLC Designated Serie	414,300	414,300	414,300	0
45	45-07-27-228-026.000-026	R	Hydraulic Resources LLC	312,300	312,300	312,300	0
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company	1,473,500	1,473,500	1,162,324	311,176
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	1,275,600	1,195,290	727,281	468,009
45	45-07-27-232-008.000-026	R	Becerra, Andrew Jeremy (Re-recorded)	208,200	103,430	103,430	0
45	45-07-27-232-009.000-026	R	Contreras, Juan A & Gladys h&w T/E	373,000	373,000	373,000	0
45	45-07-27-277-009.000-026	R	Berrones, Barbara A	136,300	56,345	56,345	0
45	45-07-27-277-010.000-026	R	Bell, Christine L	140,200	59,090	59,090	0
45	45-07-27-354-008.000-026	R	9626 Forest Dr Apts LLC	779,800	779,800	649,431	130,369
45	45-07-27-354-009.000-026	R	Sharma, Rakesh Kumar	132,700	132,700	132,700	0
45	45-07-27-354-010.000-026	R	IndyHigh Real Estate Inc	378,200	378,200	378,200	0
45	45-07-27-356-006.000-026	R	Lorain Apartments LLC	915,900	915,900	840,677	75,223
45	45-07-27-356-007.000-026	R	Amptmotors LLC	126,600	126,600	126,600	0
45	45-07-27-356-009.000-026	R	Gladish Enterprizes LLC	512,600	512,600	512,600	0
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy Trs in Tr und	296,200	296,200	296,200	0
45	45-07-27-358-017.000-026	R	5th Ave Mobile LLC	22,200	22,200	22,200	0
45	45-07-27-358-018.000-026	R	Highland Square LLC	603,400	603,400	603,400	0
45	45-07-27-358-019.000-026	R	Highland Square LLC	407,500	407,500	407,500	0
45	45-07-27-358-020.000-026	R	Highland Square LLC	225,800	225,800	225,800	0
45	45-07-27-358-022.000-026	R	Sylvan Landau Indiana Holding LLC	1,357,900	1,357,900	453,634	904,266
45	45-07-27-376-001.000-026	R	GAIN Farmer Investors LLC	1,192,200	1,192,200	861,546	330,654
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	436,600	436,600	436,600	0
45	45-07-27-376-003.000-026	R	Karahalios, Maris	169,600	169,600	169,600	0
45	45-07-27-377-008.000-026	R	Jmmci, LLC	402,900	402,900	402,900	0
45	45-07-27-377-009.000-026	R	3447 45th Street LLC	355,900	355,900	355,900	0
45	45-07-27-454-037.000-026	R	Browning, Kristie A & Andrew J Schlosser	299,900	162,685	162,685	0
45	45-07-27-454-038.000-026	R	Bizoukas, George N Revocable Trust	50,100	50,100	50,100	0
45	45-07-27-454-039.000-026	R	Bizoukas, George N Revocable Trust	50,100	50,100	50,100	0
45	45-07-27-454-041.000-026	R	Spidermonkey Enterprises LLC	365,700	365,700	365,700	0
45	45-07-27-454-042.000-026	R	Aalaei, Behzad & Sophie h&w	341,500	341,500	341,500	0
45	45-07-27-454-043.000-026	R	Highland Clinics Properties LLC	219,200	219,200	185,897	33,303
45	45-07-27-476-001.000-026	R	Griffland Center Inc	15,900	15,900	14,695	1,205
45	45-07-27-476-002.000-026	R	Scheeringa, Kenneth D & Sandra M Trs u/t/a dtd 12/	228,700	228,700	228,700	0
45	45-07-27-476-003.000-026	R	Allerand FS Highland LLC	3,297,300	3,297,300	3,297,300	0
45	45-07-27-476-004.000-026	R	Citizens Financial Services	707,700	707,700	707,700	0
45	45-07-27-476-007.000-026	R	Griffland Center Inc	6,617,300	6,617,300	4,349,782	2,267,518
45	45-07-28-101-001.000-026	R	Hobart Commons LLC	442,700	442,700	442,700	0
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	509,800	509,800	509,800	0
45	45-07-28-101-003.000-026	R	Goulas Inc	145,200	145,200	145,200	0
45	45-07-28-101-004.000-026	R	Goulas Inc	216,900	216,900	216,900	0
45	45-07-28-101-015.000-026	R	Goulas Inc	23,400	23,400	21,362	2,038
45	45-07-28-105-001.000-026	R	Lake County Trust Company Tr #P-3911	281,700	281,700	281,700	0
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911	361,700	361,700	361,700	0
45	45-07-28-105-003.000-026	R	Craig Property Group LLC	664,200	664,200	664,200	0
45	45-07-28-105-004.000-026	R	9013 Indianapolis Boulevard LLC	465,800	465,800	465,800	0
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911	354,300	351,300	341,444	9,856
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-3911	376,100	376,100	376,100	0
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-3911	368,000	368,000	368,000	0
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-3911	328,600	328,600	328,600	0
45	45-07-28-151-001.000-026	R	AMKF LLC	511,200	511,200	511,200	0

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-28-151-002.000-026	R	Van Bor Corporation	786,600	786,600	786,600	0
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	1,671,700	1,671,700	1,256,786	414,914
45	45-07-28-151-007.000-026	R	Sleweon Properties LLC	862,700	862,700	862,700	0
45	45-07-28-151-008.000-026	R	Georgalas, Charidimos	59,400	59,400	59,400	0
45	45-07-28-151-009.000-026	R	Alfa Properties LLC	906,900	906,900	906,900	0
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A & Matthew C Martin T/C	46,000	46,000	46,000	0
45	45-07-28-151-011.000-026	R	INDYBLVDPROP LLC	537,700	537,700	434,101	103,599
45	45-07-28-151-012.000-026	R	Highland Auto Place LLC	470,800	470,800	396,476	74,324
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	1,291,400	1,291,400	691,730	599,670
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	824,200	824,200	275,340	548,860
45	45-07-28-301-019.000-026	R	Lucky Market Inc	534,400	534,400	178,527	355,873
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse reta	566,800	566,800	547,468	19,332
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	404,400	404,400	404,400	0
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	811,500	811,500	741,184	70,316
45	45-07-28-304-011.000-026	R	C J P Corp	688,700	688,700	688,700	0
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	387,600	387,600	387,600	0
45	45-07-28-351-001.000-026	R	Kabira Realty LLC	506,200	506,200	506,200	0
45	45-07-28-351-002.000-026	R	Kabira Realty LLC	271,000	271,000	271,000	0
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr #6774-LT	1,310,600	1,310,600	1,310,600	0
45	45-07-28-351-004.000-026	R	SKA Real Estate LLC	2,020,300	1,919,870	1,550,785	369,085
45	45-07-28-351-005.000-026	R	SKA Real Estate LLC	440,200	420,120	420,120	0
45	45-07-28-351-006.000-026	R	SKA Real Estate LLC	178,400	177,620	177,620	0
45	45-07-28-351-007.000-026	R	Illiana Islamic Association	248,700	0	0	0
45	45-07-28-351-008.000-026	R	Duke of Oil LTD (The)	356,100	356,100	348,828	7,272
45	45-07-28-351-009.000-026	R	Illiana Islamic Association	178,800	0	0	0
45	45-07-28-351-012.000-026	R	GSM Group LLC	365,500	365,500	365,500	0
45	45-07-28-351-015.000-026	R	Sapp, Robert A & Joanne Sapp Trs under the Sapp Fa	176,500	82,475	82,475	0
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	178,700	84,150	84,150	0
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	757,900	0	0	0
45	45-07-28-351-020.000-026	R	Highland Islamic Center, LLC	2,765,400	0	0	0
45	45-07-28-351-021.000-026	R	Ahmed, Nasir and Shahnaz Tr dtd 12-13-18	478,300	478,300	478,300	0
45	45-07-28-351-023.000-026	R	Azam, M. Musa & Assiya B Azam h&w	211,400	105,160	105,160	0
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A Zarris H & W as T/E	215,700	107,955	107,955	0
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Dito	613,300	613,300	613,300	0
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, Inc.	515,000	515,000	515,000	0
45	45-07-28-351-029.000-026	R	Druktenis Realty LP	241,300	241,300	222,321	18,979
45	45-07-28-351-030.000-026	R	Druktenis Realty LP	46,000	46,000	46,000	0
45	45-07-28-352-016.000-026	R	Allen & Allen LLC	142,800	142,800	142,800	0
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	358,000	358,000	343,829	14,171
45	45-07-28-352-018.000-026	R	Lake County Trust Company Tr #P-3213	287,900	287,900	281,207	6,693
45	45-07-28-377-007.000-026	R	CLK Investments LLC	884,900	884,900	766,231	118,669
45	45-07-28-377-008.000-026	R	Indiana Bell Telephone Co Inc	556,200	556,200	556,093	107
45	45-07-28-377-009.000-026	R	Bell Realty LLC	755,000	755,000	425,751	329,249
45	45-07-28-377-010.000-026	R	Spring Ahead LLC	688,600	688,600	477,167	211,433
45	45-07-28-377-011.000-026	R	45th Street LLC	1,045,500	1,045,500	1,025,502	19,998
45	45-07-28-377-012.000-026	R	Ahdab, Waddah & Wassin Atassi T/C	380,900	380,900	380,900	0
45	45-07-28-377-013.000-026	R	Dobosz, Michael D & Kathryn D H&W (7/15), Daniel B	448,500	448,500	448,500	0
45	45-07-28-379-017.000-026	R	Town Of Highland	0	0	0	0
45	45-07-28-453-013.000-026	R	Anabi Real Estate Development LLC, Designated Seri	1,166,900	1,166,900	714,487	452,413

APPENDIX D

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

Highland Commercial Corridors Allocation Area (45453):
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County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-28-453-026.000-026	R	86th Place Partners LLC	464,900	464,900	260,726	204,174
45	45-07-28-454-019.000-026	R	Webber, Donald E & Rosemarie	42,200	42,200	42,200	0
45	45-07-28-454-020.000-026	R	Webber, Donald E & Rosemarie	32,600	32,600	32,600	0
45	45-07-28-454-021.000-026	R	Thornton, Robert P	14,300	14,300	14,300	0
45	45-07-28-454-022.000-026	R	THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF THE R	103,000	103,000	92,152	10,848
45	45-07-28-454-023.000-026	R	Rizzo, Frank A & Brenda J Trs u/t/a known as Frank	150,100	150,100	150,100	0
45	45-07-28-454-024.000-026	R	Lake County Trust Company Tr #5843	888,800	888,800	888,800	0
45	45-07-28-454-026.000-026	R	Haddadin, Isam	105,500	105,500	105,500	0
45	45-07-28-454-027.000-026	R	Haddadin, Isam	134,300	134,300	134,300	0
45	45-07-28-454-032.000-026	R	Keith Hoogland Limited Partnership	489,200	489,200	489,200	0
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	240,000	124,660	124,660	0
45	45-07-28-479-015.000-026	R	Rona 620 LLC	295,600	295,600	237,964	57,636
45	45-07-28-480-006.000-026	R	DOMI LLC	451,500	451,500	451,500	0
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Patti h&w	237,600	237,600	232,892	4,708
45	45-07-28-480-014.000-026	R	Kime Properties LLC	189,100	189,100	188,860	240
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	230,200	106,380	106,380	0
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200	200	200	0
45	45-07-28-481-012.000-026	R	Bri-Lia Enterprises LLC	223,500	223,500	223,500	0
45	45-07-28-481-013.000-026	R	Learning Center Inc	224,900	224,900	221,750	3,150
45	45-07-28-481-014.000-026	R	Merez, LLC	753,400	753,400	753,400	0
45	45-07-28-481-015.000-026	R	Nielsen, Michael and Michele Nielsen H & W	254,900	254,900	254,900	0
45	45-07-29-230-011.000-026	R	Family Express Corporation	1,858,700	1,858,700	1,125,797	732,903
45	45-07-29-230-012.000-026	R	DJB Management LLC	346,800	346,800	346,800	0
45	45-07-29-230-014.000-026	R	Samara, Jawad N	380,200	380,200	380,200	0
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	350,200	350,200	350,200	0
45	45-07-29-233-006.000-026	R	KMV3Holdings LLC	530,100	530,100	401,622	128,478
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	464,200	0	0	0
45	45-07-29-233-008.000-026	R	Kendra, Mark S	356,000	356,000	356,000	0
45	45-07-29-233-009.000-026	R	Round the Clock LLC	561,500	561,500	460,652	100,848
45	45-07-29-279-002.000-026	R	Centier Bank	693,100	693,100	693,100	0
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	100	100	100	0
45	45-07-29-279-004.000-026	R	Rightway Real Estate LLC	582,000	582,000	448,967	133,033
45	45-07-29-279-026.000-026	R	Rightway Real Estate LLC	489,300	489,300	445,748	43,552
45	45-07-29-279-029.000-026	R	AutoZone Inc	802,600	802,600	802,600	0
45	45-07-29-279-031.000-026	R	THEOS LLC	804,000	804,000	787,005	16,995
45	45-07-29-279-032.000-026	R	Fralich, The Lyle J Fralich Revocable Trust (undiv	873,900	873,900	867,147	6,753
45	45-07-29-279-033.000-026	R	ADTP LLC	632,200	632,200	581,589	50,611
45	45-07-29-279-034.000-026	R	Rinky Real Estate Corporation	661,600	661,600	484,609	176,991
45	45-07-29-279-035.000-026	R	ADTP LLC	655,100	655,100	548,471	106,629
45	45-07-29-279-036.000-026	R	Indiana Land Trust Company Tr u/t/a dtd 9/16/14 kn	2,289,500	2,289,500	2,289,500	0
45	45-07-29-428-014.000-026	R	Walker, Michael J Tr dtd 4-8-19	346,300	346,300	344,662	1,638
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	697,800	697,800	606,994	90,806
45	45-07-29-428-016.000-026	R	Philis, Haris	597,900	597,900	597,900	0
45	45-07-29-428-017.000-026	R	Indiana Land Trust Company Trs UTA dtd 09/16/14 Tr	595,700	595,700	384,727	210,973
45	45-07-29-430-005.000-026	R	Dal Santo Kolodziej Partners LLC	570,700	570,700	570,700	0
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr Agree dtd 1	294,900	294,900	294,900	0
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	387,000	387,000	387,000	0
45	45-07-29-430-014.000-026	R	Tasha, Bailey Brandy & Ben Group	253,200	253,200	253,200	0
45	45-07-29-430-015.000-026	R	Precision Builders Management	142,600	142,600	142,600	0

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-29-458-001.000-026	R	Prairie Square LLC	16,108,400	16,108,400	5,913,345	10,195,055
45	45-07-29-476-004.000-026	R	Fifth Third Bank	802,900	802,900	755,885	47,015
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	426,800	426,800	426,800	0
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	191,600	191,600	188,603	2,997
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	163,300	163,300	147,584	15,716
45	45-07-29-476-011.000-026	R	Levin, Barry A (Barry Levin retains int)	946,900	946,900	698,362	248,538
45	45-07-29-476-012.000-026	R	Styliades, Tr 1	2,328,900	2,328,900	2,242,629	86,271
45	45-07-29-476-013.000-026	R	National Retail Properties LP	938,300	938,300	599,655	338,645
45	45-07-29-476-014.000-026	R	GJ 9610, LLC an Indiana Limited Liability Compnay	408,900	408,900	403,732	5,168
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/t/a dtd 12/27/12 kn	568,200	568,200	568,200	0
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung T	79,600	79,600	27,138	52,462
45	45-07-29-477-004.000-026	R	Halum, Kurt M	281,400	281,400	246,079	35,321
45	45-07-29-477-005.000-026	R	Legacy Group Properties LLC	338,400	338,400	338,400	0
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung T	6,600	6,600	6,600	0
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08	687,000	687,000	589,741	97,259
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung T	274,500	274,500	263,379	11,121
45	45-07-29-477-009.000-026	R	Chiang, Jerry	494,500	494,500	409,281	85,219
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	327,400	327,400	327,400	0
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (H&W)	213,800	81,760	81,760	0
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	249,700	249,700	83,417	166,283
45	45-07-32-201-001.000-026	R	ADRENA PDL LLC	2,880,800	2,880,800	1,957,575	923,225
45	45-07-32-201-002.000-026	R	ADRENA PDL LLC	2,110,300	2,110,300	1,501,220	609,080
45	45-07-32-204-001.000-026	R	ADRENA PDL LLC	2,954,300	2,954,300	2,240,783	713,517
45	45-07-32-204-002.000-026	R	ADRENA PDL LLC	4,214,000	4,214,000	2,583,224	1,630,776
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	139,200	139,200	127,886	11,314
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 dtd 2/23/05	305,700	302,700	302,700	0
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	519,500	519,500	519,500	0
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	781,900	781,900	781,900	0
45	45-07-32-227-004.000-026	R	Indiana Grocery Group LLC	2,697,200	2,509,900	2,421,984	87,916
45	45-07-32-227-006.000-026	R	Garber Realty LLC	7,859,500	7,859,500	5,137,305	2,722,195
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	1,959,700	1,959,700	1,959,700	0
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	187,300	89,495	89,495	0
45	45-07-32-228-002.000-026	R	Kacmarzewski, Carol M	184,600	87,740	87,740	0
45	45-07-32-228-003.000-026	R	Stefano Sharon M	189,800	91,120	91,120	0
45	45-07-32-228-004.000-026	R	Tauber, Pamela R	189,600	90,990	90,990	0
45	45-07-32-228-005.000-026	R	Boost, Grant A	193,000	93,200	93,200	0
45	45-07-32-228-006.000-026	R	Keltyka, Kathleen M	190,900	94,835	94,835	0
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	339,600	176,010	176,010	0
45	45-07-32-228-009.000-026	R	Coopers LLC	627,500	627,500	558,376	69,124
45	45-07-32-228-010.000-026	R	Cyrus, Ruth B	434,900	434,900	434,900	0
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	521,200	521,200	521,200	0
45	45-07-32-229-002.000-026	R	Excite LLC	2,181,100	2,181,100	1,855,107	325,993
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	186,600	186,600	167,887	18,713
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	714,700	714,700	667,565	47,135
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	205,300	205,300	205,300	0
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L. as Co-Trustees o	528,100	528,100	377,959	150,141
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr Tr 1895	2,549,200	2,549,200	2,340,824	208,376
45	45-07-33-101-005.000-026	R	Druktenis Realty LP	1,958,500	1,934,550	1,845,016	89,534

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of	388,900	388,900	293,872	95,028
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	173,800	173,800	58,061	115,739
45	45-07-33-102-001.000-026	R	45th Street Partners LLC	1,494,000	1,494,000	1,252,354	241,646
45	45-07-33-102-002.000-026	R	Renwald Highland Land Trust Agreement	300,800	300,800	265,333	35,467
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	94,900	94,900	94,900	0
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	150,400	147,400	136,785	10,615
45	45-07-33-102-005.000-026	R	Wolski, William G	181,000	181,000	168,534	12,466
45	45-07-33-102-006.000-026	R	VTC Properties LLC	313,800	313,800	256,703	57,097
45	45-07-33-102-007.000-026	R	9835 Express RE LLC	1,104,500	1,104,500	578,828	525,672
45	45-07-33-102-008.000-026	R	Czaja Properties LLC	200,400	200,400	196,071	4,329
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	616,600	616,600	595,277	21,323
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,932,200	1,932,200	1,932,200	0
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines LLC	252,200	252,200	196,402	55,798
45	45-07-33-103-001.000-026	R	GJT (9825) LLC	2,020,200	2,020,200	1,432,950	587,250
45	45-07-33-103-002.000-026	R	Tillner, John A & Cheron L H & W	461,800	461,800	461,800	0
45	45-07-33-126-001.000-026	R	My Friend's Home LLC	85,500	85,500	85,500	0
45	45-07-33-126-002.000-026	R	My Friend's Home LLC	2,900	2,900	2,447	453
45	45-07-33-126-003.000-026	R	My Friend's Home LLC	93,200	93,200	93,200	0
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Berna	201,800	101,920	101,920	0
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	150,500	68,575	68,575	0
45	45-07-33-126-007.000-026	R	Hammond IN Merged Branch 580 NA of Letter Carriers	140,900	140,900	137,351	3,549
45	45-07-33-126-008.000-026	R	Carrillo, Antonio	192,800	93,070	93,070	0
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	204,400	100,610	100,610	0
45	45-07-33-126-011.000-026	R	Acorn Enterprises, LLC	259,800	259,800	226,663	33,137
45	45-07-33-126-013.000-026	R	Grimmer Family Limited Partnership	43,600	43,600	43,600	0
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	876,000	876,000	876,000	0
45	45-07-33-126-017.000-026	R	Colby Commons, LLC	475,100	475,100	449,275	25,825
45	45-07-33-126-018.000-026	R	Wojcik, Robert & June Living Trust	139,700	139,700	139,700	0
45	45-07-33-151-001.000-026	R	Movers World LLC	415,600	415,600	299,462	116,138
45	45-07-33-151-002.000-026	R	Royco Leasing	238,200	238,200	224,275	13,925
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	349,500	349,500	349,500	0
45	45-07-33-151-004.000-026	R	TOA, LLC	1,121,400	1,121,400	722,182	399,218
45	45-07-33-151-005.000-026	R	VUDU Enterprises LLC	186,500	186,500	179,874	6,626
45	45-07-33-151-006.000-026	R	Wright, John A	158,700	158,700	157,088	1,612
45	45-07-33-151-007.000-026	R	Wright, John A	147,900	147,900	108,264	39,636
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	269,800	269,800	269,800	0
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	177,300	177,300	177,300	0
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	179,900	179,900	179,287	613
45	45-07-33-151-012.000-026	R	GP Leasing LLC	302,100	302,100	199,054	103,046
45	45-07-33-151-013.000-026	R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/L)	192,200	192,200	175,465	16,735
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	511,600	511,600	511,600	0
45	45-07-33-151-015.000-026	R	Grimler, Gary	467,100	467,100	324,225	142,875
45	45-07-33-151-016.000-026	R	GGRN Properties LLC	353,600	353,600	317,007	36,593
45	45-07-33-152-001.000-026	R	SP, LLC	603,100	603,100	603,100	0
45	45-07-33-152-002.000-026	R	Henn, Jennifer	488,900	488,900	488,900	0
45	45-07-33-152-003.000-026	R	MDS Group LLC	161,400	161,400	161,400	0
45	45-07-33-152-005.000-026	R	MDS Group LLC	467,200	467,200	467,200	0
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	164,900	164,900	131,504	33,396
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	237,300	237,300	199,289	38,011
45	45-07-33-152-008.000-026	R	GGRN Properties LLC	202,900	202,900	147,974	54,926
45	45-07-33-152-010.000-026	R	GGRN Properties LLC	227,400	227,400	176,703	50,697

APPENDIX D

Individual Components and Assessment Data Schedules

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

Highland Commercial Corridors Allocation Area (45453):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-33-152-011.000-026	R	PPM Enterprises LLC	199,800	199,800	168,595	31,205
45	45-07-33-152-013.000-026	R	The Sieb Family Trust dtd 1/18/08	467,000	467,000	467,000	0
45	45-07-33-152-014.000-026	R	Movers World LLC	267,300	267,300	255,473	11,827
45	45-07-33-201-001.000-026	R	Wendy's Properties LLC	863,300	863,300	801,415	61,885
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	662,300	662,300	662,300	0
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22	169,000	169,000	166,976	2,024
45	45-07-33-203-006.000-026	R	Coronado, Domingo and Sandra H & W	87,700	87,700	87,700	0
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	175,300	81,695	81,695	0
45	45-07-33-203-008.000-026	R	Camacho, Karen	141,200	62,530	62,530	0
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	196,600	95,540	95,540	0
45	45-07-33-203-010.000-026	R	Livingston, Frank	178,900	87,035	87,035	0
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	193,100	193,100	193,100	0
45	45-07-33-203-012.000-026	R	Skirt LLC	287,000	287,000	212,622	74,378
45	45-07-33-203-021.000-026	R	Grady, Kyle M	251,400	132,595	132,595	0
45	45-07-33-226-001.000-026	R	BP D-B Pipeline Company LLC	226,800	226,800	226,800	0
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle	709,500	706,500	705,741	759
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	513,200	513,200	494,241	18,959
45	45-07-33-226-004.000-026	R	FINOLA LLC	1,200,100	1,200,100	737,285	462,815
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	1,231,100	1,231,100	1,021,172	209,928
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	325,200	0	0	0
45	45-07-33-230-003.000-026	R	Apa Development Llc	897,400	897,400	897,400	0
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prtshp.	1,281,100	1,281,100	1,202,607	78,493
45	45-07-33-376-004.000-026	R	Grimmer Family Ltd Prtshp.	277,400	277,400	263,063	14,337
45	45-07-33-376-011.000-026	R	Indiana Land Trust Company Tr #120832	125,500	125,500	125,500	0
45	45-07-33-376-012.000-026	R	Indiana Land Trust Company Tr #120832	19,500	19,500	15,191	4,309
45	45-07-33-376-013.000-026	R	Grimmer Family Ltd Prtshp.	2,131,700	2,131,700	1,260,184	871,516
45	45-07-33-376-014.000-026	R	Grimmer Family Ltd Prtshp.	1,765,500	1,765,500	1,683,085	82,415
45	45-07-33-376-015.000-026	R	Smith Brothers Realty II, LLC	1,164,400	1,164,400	1,089,783	74,617
368	Parcels			Totals: 221,067,100	210,517,660	173,197,468	37,320,192

Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Cardinal Campus Allocation Area (45454):
January 1, 2022 Pay 2023 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment	
45	45-07-32-480-008.000-026	R	CG Indiana Holdings LLC	1,186,200	1,186,200	0	1,186,200	
45	45-07-32-480-009.000-026	R	HSSP LLC	463,500	463,500	0	463,500	
45	45-07-32-480-010.000-026	R	HSSP LLC	251,000	251,000	0	251,000	
45	45-07-32-480-011.000-026	R	BS2H Properties LLC	355,700	355,700	0	355,700	
45	45-07-32-480-012.000-026	R	CG Indiana Holdings LLC	904,600	904,600	0	904,600	
45	45-07-32-480-013.000-026	R	Otolaryngology Associates of Northwest Indiana LLC	397,500	397,500	0	397,500	
45	45-07-32-480-014.000-026	R	Urologic Specialists Medical Building LLC	616,500	616,500	0	616,500	
45	45-07-32-480-015.000-026	R	Otolaryngology Associates of Northwest Indiana LLC	162,600	162,600	0	162,600	
45	45-07-32-480-016.000-026	R	CG Indiana Holdings LLC	1,241,000	1,241,000	0	1,241,000	
45	45-07-32-480-017.000-026	R	CG Indiana Holdings LLC	2,013,600	2,013,600	0	2,013,600	
45	45-07-32-480-018.000-026	R	CG Indiana Holdings LLC	2,564,000	2,564,000	0	2,564,000	
45	45-07-32-480-019.000-026	R	CG Indiana Holdings LLC	1,731,900	1,731,900	0	1,731,900	
45	45-07-32-480-020.000-026	R	CG Indiana Holdings LLC	1,859,000	1,859,000	0	1,859,000	
45	45-07-32-480-021.000-026	R	CG Indiana Holdings LLC	2,129,400	2,129,400	0	2,129,400	
45	45-07-32-480-022.000-026	R	2213 Main Street LLC	218,900	218,900	0	218,900	
15	Parcels			Totals:	16,095,400	16,095,400	0	16,095,400

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Summary of All Allocation Areas
January 1, 2022 Pay 2023 Assessment Data

Allocation Area	Total Individual Components	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
Highland Acres Allocation Area (45451):	10	5,847,400	5,847,400	1,229,400	4,618,000
Highland Redevelopment (Downtown) Allocation Area (45452):	408	75,302,600	56,823,552	52,226,059	4,597,493
Highland Commercial Corridors Allocation Area (45453):	368	221,067,100	210,517,660	173,197,468	37,320,192
Cardinal Campus Allocation Area (45454):	15	16,095,400	16,095,400	0	16,095,400
Totals:	801	318,312,500	289,284,012	226,652,927	62,631,085
			Percent of NAV:	78.35%	21.65%

Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Annual Report of the Redevelopment Commission: Activities of the Redevelopment Commission and Designated Allocation Areas

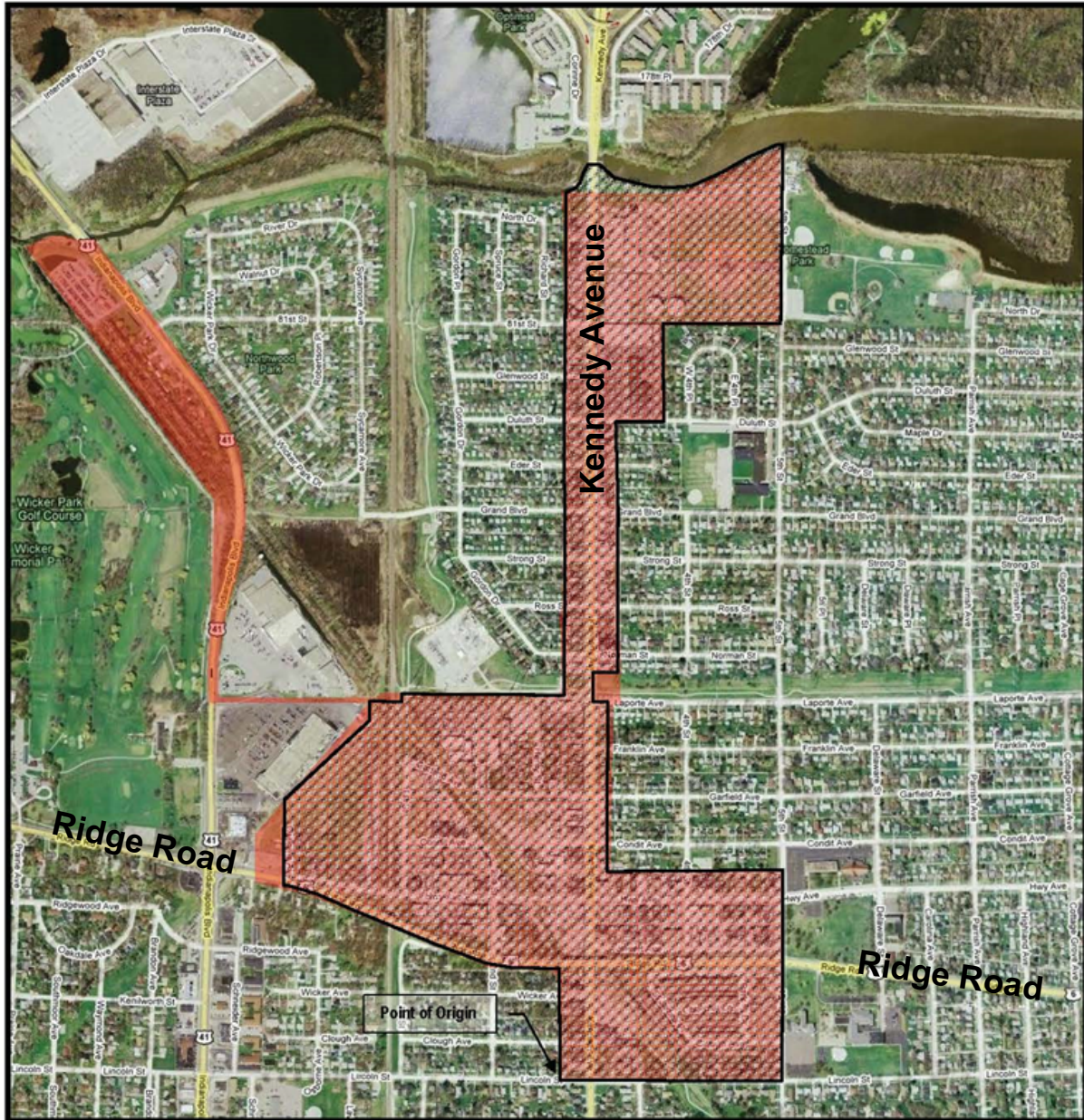
Fiscal Year 2023

(January 1, 2023 through December 31, 2023)

APPENDIX E

Reference Maps of Designated Allocation Areas

Highland Redevelopment (Downtown) Allocation Area



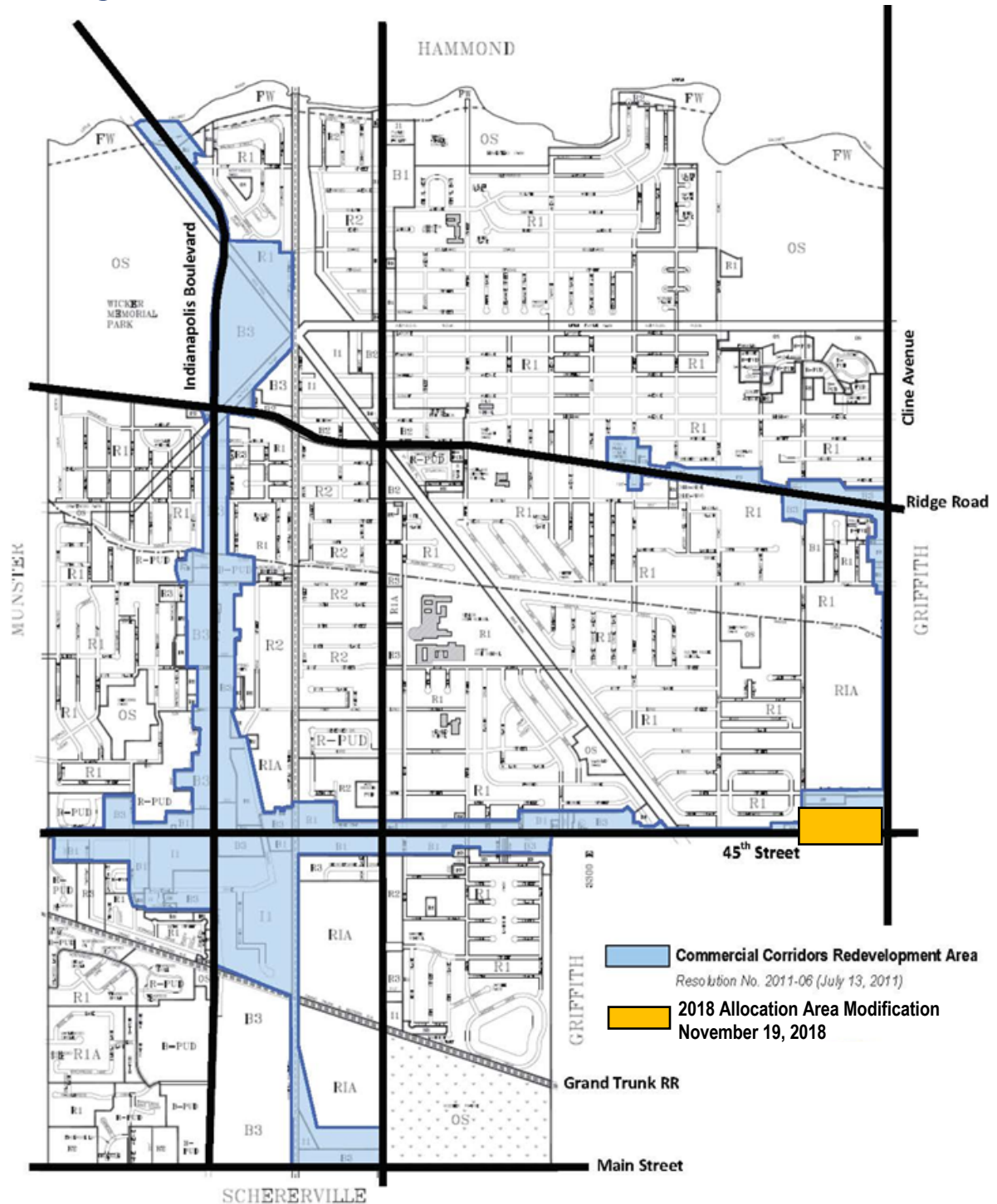
Highland Redevelopment Area and Allocation Area
(Resolution No. 2011-04, January 12, 2011)

Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

Highland Acres Allocation Area



Highland Commercial Corridors Allocation Area



Note: On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area.

Cardinal Campus Allocation Area





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

Annual Report of the Redevelopment Commission:
Activities of the Redevelopment Commission and
Designated Allocation Areas
(Pursuant to Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9)

Fiscal Year 2023
January 1, 2023 through December 31, 2023

April 1, 2024

Prepared by:



Dan Botich, President + Development Economic Finance Professional
Development Economic Finance LLC