

**Topics Tentatively Scheduled for Study Session Discussion
and
Topics Requested for Action at Future Business Meetings of the
Twenty-Ninth Town Council of Highland**

This meeting will be convened as a Hybrid in person and electronic meeting, pursuant to Governor Holcomb's Executive Orders, 20-04, 20-09, 20-25 and extended **by Executive Order 22-01** allowing such meetings, pursuant to IC 5-14-1.5-3.6 for the duration of the emergency, through to March 4, 2022.

Topic: Town of Highland - Town Council Study Session
Time: Mar 7, 2022 06:30 PM Central Time (US and Canada)

Join Zoom Meeting

<https://us06web.zoom.us/j/89152514347?pwd=dGZFalgvL0JwR2hCL2orR3dUakNYQT09>

Meeting ID: 891 5251 4347

Passcode: 880092

One tap mobile

+13126266799,,89152514347#,,,,*880092# US (Chicago)

+16465588656,,89152514347#,,,,*880092# US (New York)

Dial by your location

+1 312 626 6799 US (Chicago)

+1 646 558 8656 US (New York)

+1 301 715 8592 US (Washington DC)

+1 720 707 2699 US (Denver)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 891 5251 4347

Passcode: 880092

Find your local number: <https://us06web.zoom.us/j/89152514347?pwd=dGZFalgvL0JwR2hCL2orR3dUakNYQT09>

This meeting contributes to Agenda building for the plenary meeting. Please, also be aware of the running enrolled list of matters that are likely for the plenary meeting, subject to review by the municipal executive. By practice and local ordinance, study sessions are distinguished from plenary (regular business) meetings of the Town Council "as they shall be conducted with less formality and with no votes or final actions of a dispositive nature unless provided otherwise by proper notice, pursuant to IC [5-14-](#)

Agenda Building Status Report

- 1 -

The Town of Highland acknowledges its responsibility to comply with the American with Disabilities Act of 1990. In order to assist individuals with disabilities who require special services (i.e. sign interpretative services, alternative audio/visual devices, etc.) for participation in or access to Municipal sponsored public programs, services and or meetings, the Town of Highland requests that individuals make requests for these services forty-eight (48) hours ahead of the scheduled program, service and or meeting. To make arrangements, contact the ADA Coordinator for the Town of Highland at (219) 972-7595.

1.5 et seq." (Confer HMC Section 2.05.130(3))

- X. **Discussion:** Body Cameras
- X. **Discussion:** Reassignment of Corporal Brian Stanley
- X. **Discussion:** Tax Abatements
- X. **Discussion:** Tree Board Expenses? May need no discussion

• **Plenary Business Meeting of Monday March 14, 2022 Likely matters**

- X. Minutes of the Meeting of Monday, February 28, 2022.
- X. *Staff reports:* Building Department, Fire Department and Workforce Safety report.
- **Redevelopment Commission** (1) appointments to be made by Town Council. *(Note: Currently held by Cyril Huerter)*
- **Multi-year terms** (4) appointments to be made by the Town Council with 2 terms expiring 10.01.2022 and 2 terms expiring 01.01.2025.
- **Annual terms** (9) appointments to be made by the Town Council terms ending on 01.01.2022. *(Note: Currently serving Allencia Ballard, Stan Allen, Deborah Trevino, Christine Gonzalez, Linda Carter, Jeffery Pena, Sandra McKnight, Elizabeth Alakel (who does not wish to be reappointed) and a vacancy.)*
- X. Accounts payable vouchers Docket
- X. Payroll Docket for the payday of _____, 2022 in the amount \$ _____



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R5 / 12-21)
Prescribed by the Department of Local Government Finance

| |
|--|
| 20 <u>22</u> PAY 20 <u>23</u> |
| FORM CF-1 / Real Property |
| PRIVACY NOTICE |
| The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l). |

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 | | TAXPAYER INFORMATION | |
|---|---|---|--|
| Name of taxpayer | <u>NATHAN DAMASIUS (8845 KENNEDY, LLC)</u> | County | <u>LAKE</u> |
| Address of taxpayer (number and street, city, state, and ZIP code) | <u>8845 KENNEDY AVE, HIGHLAND, IN 46322</u> | DLGF taxing district number | <u>45-30-506</u> |
| Name of contact person | <u>NATHAN DAMASIUS</u> | Telephone number | <u>(219) 845-2900</u> |
| SECTION 2 | | LOCATION AND DESCRIPTION OF PROPERTY | |
| Name of designating body | <u>HIGHLAND TOWN COUNCIL</u> | Resolution number | |
| Location of property | <u>8835-8845 KENNEDY AVE., HIGHLAND, IN 46322</u> | Estimated start date (month, day, year) | <u>02/01/2016</u> |
| Description of real property improvements | <u>New building for pharmacy + 10,000 sq. ft. medical specialty</u> | Actual start date (month, day, year) | <u>09/16/2016</u> |
| | | Estimated completion date (month, day, year) | <u>10/01/2016</u> |
| | | Actual completion date (month, day, year) | <u>07/17/2017</u> |
| SECTION 3 | | EMPLOYEES AND SALARIES | |
| | EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 | ACTUAL |
| Current number of employees | | <u>10</u> | <u>18.5</u> |
| Salaries | | <u>\$ 550,000</u> | <u>\$ 826,265</u> |
| Number of employees retained | | <u>6</u> | <u>5</u> |
| Salaries | | <u>\$ 310,000</u> | <u>\$ 227,100</u> |
| Number of additional employees | | <u>4</u> | <u>13.5</u> |
| Salaries | | <u>\$ 240,000</u> | <u>\$ 599,165</u> |
| SECTION 4 | | COST AND VALUES | |
| | COST AND VALUES | REAL ESTATE IMPROVEMENTS | |
| | AS ESTIMATED ON SB-1 | COST | ASSESSED VALUE |
| Values before project | | <u>\$ 260,000.00</u> | <u>\$ 260,000.00</u> |
| Plus: Values of proposed project | | <u>1,300,000.00</u> | <u>N/A</u> |
| Less: Values of any property being replaced | | <u>160,000.00</u> | <u>160,000.00</u> |
| Net values upon completion of project | | <u>\$ 1,410,000.00</u> | <u>\$ 1,410,000.00</u> |
| | ACTUAL | COST | ASSESSED VALUE |
| Values before project | | <u>\$ 260,000.00</u> | <u>\$ 260,000.00</u> |
| Plus: Values of proposed project | | <u>1,478,526.00</u> | <u>property not fully assessed to-date</u> |
| Less: Values of any property being replaced | | <u>160,000.00</u> | <u>160,000.00</u> |
| Net values upon completion of project | | <u>\$ 1,578,526.00</u> | <u>\$ 1,578,526.00</u> |
| SECTION 5 | | WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | |
| | WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 | ACTUAL |
| Amount of solid waste converted | | | |
| Amount of hazardous waste converted | | | |
| Other benefits: | | | |
| SECTION 6 | | TAXPAYER CERTIFICATION | |
| I hereby certify that the representations in this statement are true. | | | |
| Signature of authorized representative | <u>[Signature]</u> | Title | <u>owner</u> |
| | | Date signed (month, day, year) | <u>2/2/22</u> |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

| | | | |
|---|--|---|--------------------------------|
| We have reviewed the CF-1 and find that: | | | |
| <input type="checkbox"/> the property owner IS in substantial compliance | | | |
| <input type="checkbox"/> the property owner IS NOT in substantial compliance | | | |
| <input type="checkbox"/> other (specify) _____ | | | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.) | | | |
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
| HEARING RESULTS (to be completed after the hearing) | | | |
| <input type="checkbox"/> Approved | | <input type="checkbox"/> Denied (see instruction 4 above) | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)] | | | |
| A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. | | | |

8845 Kennedy LLC
2022-2023 Employees

| Job Titles | Salary Range | #Employee |
|----------------------|-------------------|----------------|
| Pharmacists | \$120,000-135,000 | 2 FT 1 PT |
| Pharmacy Technicians | \$27,000-42,000 | 7 FT |
| Pharmacy Educator | \$ 34,600 | 1 FT |
| Customer Service | \$8,000 – 30,000 | 2 FT 2 PT |
| Cash Register | 5,000-19,000 | 2 PT |
| Custodian | \$3,000 | 1 PT |
| Sales Rep | 27,000-102,000 | 3 FT |
| Hospice Delivery | 8,000 – 10,000 | 1 PT |
| | | 15 FT 07 PT |

Total salaries \$ 826,265.00

STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, NATHAN DAMASIUS, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.



Signature

NATHAN DAMASIUS

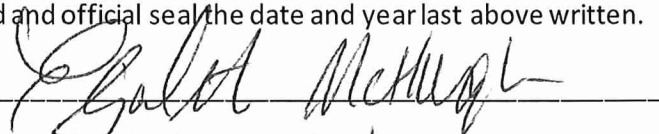
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 2 day of February, 2022, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

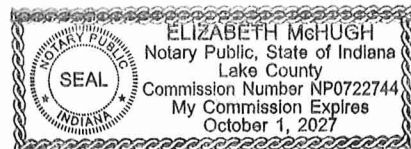
My Commission Expires:

October 1, 2027



Elizabeth McHugh, Notary Public

Resident of Lake County

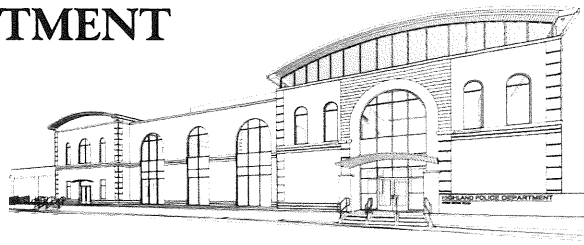




HIGHLAND POLICE DEPARTMENT

3315 RIDGE ROAD
HIGHLAND, IN 46322-2097
(219) 838-3184

PETER T. HOJNICKI, CHIEF OF POLICE




March 4, 2022

Town Council
Town Council President Zemen

Town Council,

The Body Camera grant, for which we applied for in early February 2022, will not cover the entire cost of the initiative. The grant will only cover the cost of the individual body cameras for each officer, up to a maximum amount of \$800 each. Therefore, the most the grant will cover is \$32,000.00 for Highland PD. The total cost of the Body Camera initiative is \$95,415.00. This total cost includes things such as video storage, necessary batteries, set-up and training. Therefore, if we are fortunate enough to receive the full grant, we would still have to come up with \$63,415.00. Councilman Sheeman advised that he had spoken with Michael Griffin regarding a funding mechanism for this in January 2022. Michael had stated there could be an allocation from the Public Safety LIT, which would allow the monies to become immediately available after the Council acts or do an additional from the General Fund, from surplus. The grant monies would be deposited into the General Fund (430.61) line PD Body Cams that was established by Michael in 2021. We are looking for your direction on the next step of this process.

Sincerely,



Peter T. Hojnicky
Chief of Police
Highland Police Department



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R5 / 12-21)
Prescribed by the Department of Local Government Finance

2022 PAY 2023
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 TAXPAYER INFORMATION | | |
|---|---|--|
| Name of taxpayer City Volkswagen of Highland | County Lake | |
| Address of taxpayer (number and street, city, state, and ZIP code) 9601 Indianapolis blvd Highland, IN 46322 | DLGF taxing district number 45-30-506 | |
| Name of contact person Shawn Kohli | Telephone number (219) 237-2200 | |
| SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY | | |
| Name of designating body Town of Highland ERA Res#2012-10;ORD#1521 | Resolution number 2012-43&2012-55 | Estimated start date (month, day, year) 01/03/2022 |
| Location of property 9601 Indianapolis Blvd Highland, IN 46322 | Actual start date (month, day, year) | |
| Description of real property improvements demo & rebuild front of bldg,add service, receptionist,&expand service repave | Estimated completion date (month, day, year) | |
| | Actual completion date (month, day, year) | |
| SECTION 3 EMPLOYEES AND SALARIES | | |
| | EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 |
| Current number of employees | | ACTUAL |
| Salaries | 45 | 45 |
| Number of employees retained | \$2,505,396.00 | \$2,505,396.00 |
| Salaries | | |
| Number of additional employees | | |
| Salaries | | |
| SECTION 4 COST AND VALUES | | |
| | COST AND VALUES | REAL ESTATE IMPROVEMENTS |
| AS ESTIMATED ON SB-1 | COST | ASSESSED VALUE |
| Values before project | 1,800,000.00 | 1,429,500.00 |
| Plus: Values of proposed project | 2,000,000.00 | |
| Less: Values of any property being replaced | 0 | |
| Net values upon completion of project | 3,800,000.00 | |
| ACTUAL | COST | ASSESSED VALUE |
| Values before project | 1,800,000.00 | 1,845,200.00 |
| Plus: Values of proposed project | 2,298,737.00 | |
| Less: Values of any property being replaced | 0 | |
| Net values upon completion of project | 4,098,737.00 | 2,761,200.00 |
| SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | | |
| | WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 |
| Amount of solid waste converted | | ACTUAL |
| Amount of hazardous waste converted | | |
| Other benefits: | | |
| SECTION 6 TAXPAYER CERTIFICATION | | |
| I hereby certify that the representations in this statement are true. | | |
| Signature of authorized representative | Title OWNER | Date signed (month, day, year) 02/01/2022 |

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

the property owner **IS** in substantial compliance

the property owner **IS NOT** in substantial compliance

other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

| | |
|--------------------------------|--------------------------------|
| Signature of authorized member | Date signed (month, day, year) |
|--------------------------------|--------------------------------|

| | |
|--------------|------------------|
| Attested by: | Designating body |
|--------------|------------------|

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

| | | | |
|-----------------|--|------------------------------------|---------------------|
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
|-----------------|--|------------------------------------|---------------------|

HEARING RESULTS (to be completed after the hearing)

Approved Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

| | |
|--------------------------------|--------------------------------|
| Signature of authorized member | Date signed (month, day, year) |
|--------------------------------|--------------------------------|

| | |
|--------------|------------------|
| Attested by: | Designating body |
|--------------|------------------|

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

City Volkswagen of Highland
 2022 Total \$2,505,396.00

| Position ***** | Head Count ***** | Payroll Amount ***** |
|------------------------|---------------------|-------------------------|
| Porters | 7 | \$148,720.00 |
| Porter Supervisor | 1 | \$31,200.00 |
| Parts Clerk | 2 | \$48,360.00 |
| Parts Manager | 1 | \$38,948.00 |
| Techs | 5 | \$346,448.00 |
| Lube Techs | 4 | \$103,920.00 |
| Service Advisors | 2 | \$70,200.00 |
| Loan Coordinator | 1 | \$27,040.00 |
| Warranty Administrator | 1 | \$20,000.00 |
| Service Manager | 1 | \$39,000.00 |
| Salespeople | 5 | \$260,000.00 |
| FI Manager | 2 | \$156,000.00 |
| Used Car Manager | 2 | \$156,000.00 |
| New Car Manager | 2 | \$156,000.00 |
| Presidents | 2 | \$624,000.00 |
| Sales Assistant | 1 | \$31,200.00 |
| Office Clerical | 3 | \$118,040.00 |
| Cashier | 3 | \$60,320.00 |
| Office Manager | 1 | \$70,000.00 |

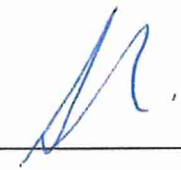
STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, Shawn Kohli, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.



Signature

SHAWN KOHLI

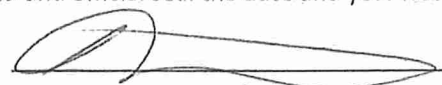
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 1 day of February, 2023, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

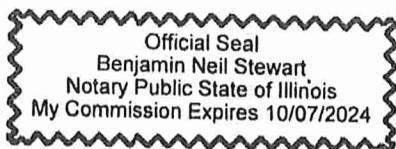
My Commission Expires:

10/07/24



Benjamin Stewart, Notary Public

Resident of Cook County





**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R5 / 12-21)
Prescribed by the Department of Local Government Finance

20 22 PAY 20 23
FORM CF-1 / Real Property

PRIVACY NOTICE
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INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 TAXPAYER INFORMATION | |
|---|---|
| Name of taxpayer Demand Real Results LLC | County Lake |
| Address of taxpayer (number and street, city, state, and ZIP code) 8516 Henry Street, Highland, IN 46322 | DLGF taxing district number 45-30-506 |
| Name of contact person Mark Fleishman | Telephone number (219) 554-2180 Ext101 |

| SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY | | |
|--|--------------------------------------|---|
| Name of designating body Highland Town Council | Resolution number 2014-31&2014-36 | Estimated start date (month, day, year) 11/2014 |
| Location of property 8516 Henry Street, Highland, IN 46322 | | Actual start date (month, day, year) 11/2014 |
| Description of real property improvements Renovation of existing, vacant building for offies and training education center. ERA Res: 2007-10 & 2007-23 ORD#1564 | | Estimated completion date (month, day, year) 4/30/2015 |
| | | Actual completion date (month, day, year) 4/30/2015 |

| SECTION 3 EMPLOYEES AND SALARIES | | |
|----------------------------------|----------------------|------------|
| EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 | ACTUAL |
| Current number of employees | 34 | 26 |
| Salaries | 525,000.00 | 936,416.00 |
| Number of employees retained | 34 | 24 |
| Salaries | 525,000.00 | 888,992.00 |
| Number of additional employees | 16 over 3 years | 2 |
| Salaries | 293,280.00 | 47,424.00 |

| SECTION 4 COST AND VALUES | | |
|---|--------------------------|----------------|
| COST AND VALUES | REAL ESTATE IMPROVEMENTS | |
| AS ESTIMATED ON SB-1 | COST | ASSESSED VALUE |
| Values before project | 500,000.00 | |
| Plus: Values of proposed project | 672,935.00 | |
| Less: Values of any property being replaced | | |
| Net values upon completion of project | 1,172,935.00 | |
| ACTUAL | COST | ASSESSED VALUE |
| Values before project | 500,000.00 | |
| Plus: Values of proposed project | 719,289.00 | |
| Less: Values of any property being replaced | | |
| Net values upon completion of project | 1,219,289.00 | |

| SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | | |
|---|----------------------|--------|
| WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 | ACTUAL |
| Amount of solid waste converted | 0 | 0 |
| Amount of hazardous waste converted | 0 | 0 |
| Other benefits: | | |

| SECTION 6 TAXPAYER CERTIFICATION | | |
|---|-------------------------------|---|
| I hereby certify that the representations in this statement are true. | | |
| Signature of authorized representative | Title Owner/Operations Mgr | Date signed (month, day, year) 2/11/2022 |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

the property owner **IS** in substantial compliance

the property owner **IS NOT** in substantial compliance

other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

| | |
|--------------------------------|--------------------------------|
| Signature of authorized member | Date signed (month, day, year) |
|--------------------------------|--------------------------------|

| | |
|--------------|------------------|
| Attested by: | Designating body |
|--------------|------------------|

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

| | | | |
|-----------------|--|------------------------------------|---------------------|
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
|-----------------|--|------------------------------------|---------------------|

HEARING RESULTS (to be completed after the hearing)

Approved Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

| | |
|--------------------------------|--------------------------------|
| Signature of authorized member | Date signed (month, day, year) |
|--------------------------------|--------------------------------|

| | |
|--------------|------------------|
| Attested by: | Designating body |
|--------------|------------------|

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

Current Compensation by Job Title

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept | |
|--|-------------------|--------|------------|--------------------|---------|----------|--------|---------|------------|----------------------|---------------|
| ADMINISTRATIVE ASSISTANT | | | | | | | | | | | |
| New | 0058- Y4055036 | 117 | 10/25/2021 | \$ 24,960.00 | Yes | \$ 15.00 | 32.00 | No | | / / | |
| 1-1 BOARD OF DIRECTORS | | | | | | | | | | | |
| Retained | 0058- Y4055036 | 1 | 01/01/2002 | \$ 104,000.00 | Yes | \$ 50.00 | 40.00 | No | | / / BOARD OF D | |
| | | | | Employee Count : 2 | | | | | | | \$ 128,960.00 |
| ACCOUNT MANAGER | | | | | | | | | | | |
| 8868-100 IN ADMINISTRATION - IN | | | | | | | | | | | |
| Retained | 0058- Y4055036 | 92 | 09/29/2015 | \$ 42,640.00 | Yes | \$ 20.50 | 40.00 | No | | / / ADMINISTRA | |
| | | | | Employee Count : 1 | | | | | | | \$ 42,640.00 |
| ADMINISTRATIVE ASSISTANT | | | | | | | | | | | |
| 8868-100 IN ADMINISTRATION - IN | | | | | | | | | | | |
| Retained | 0058- Y4055036 | 6 | 10/30/2006 | \$ 21,216.00 | Yes | \$ 17.00 | 24.00 | No | | / / ADMINISTRA | |
| | | | | Employee Count : 1 | | | | | | | \$ 21,216.00 |
| ADMINISTRATIVE SVCS MANAGER | | | | | | | | | | | |
| 8868-100 IN ADMINISTRATION - IN | | | | | | | | | | | |
| Retained | 0058- Y4055036 | 5 | 01/01/2002 | \$ 104,000.00 | Yes | \$ 50.00 | 40.00 | No | | / / ADMINISTRA | |
| | | | | Employee Count : 1 | | | | | | | \$ 104,000.00 |
| EQUIPMENT SERVICE TECHNICIAN | | | | | | | | | | | |
| EQUIPMENT SERVICE TECHNICIAN | | | | | | | | | | | |
| Retained | 0058- Y4055036 | 109 | 10/21/2019 | \$ 28,288.00 | Yes | \$ 17.00 | 40 | No | | / / | |
| | | | | Employee Count : 1 | | | | | | | \$ 28,288.00 |
| FIELD SVCS MANAGER | | | | | | | | | | | |
| 5606-200 IN RESCUE - IN | | | | | | | | | | | |

Retained 0058- 60 02/27/2012 \$ 56,160.00 Yes \$ 27.00 40.00 No / / RESCUE - I

Y4055036
Employee Count : 1 \$ 56,160.00

FIELD SVCS TECHNICIAN

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|--------------------------------|----------------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
| 5606-200 IN RESCUE - IN | | | | | | | | | | |
| Retained | 0058- Y4055036 | 80 | 06/18/2013 | \$ 33,280.00 | Yes | \$ 20.00 | 32.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 74 | 09/11/2012 | \$ 7,072.00 | Yes | \$ 17.00 | 8.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 70 | 09/11/2012 | \$ 7,488.00 | Yes | \$ 18.00 | 8.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 91 | 09/29/2015 | \$ 13,312.00 | Yes | \$ 16.00 | 16.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 79 | 05/10/2013 | \$ 7,488.00 | Yes | \$ 18.00 | 8.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 54 | 08/15/2011 | \$ 29,952.00 | Yes | \$ 18.00 | 32.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 103 | 06/16/2016 | \$ 29,952.00 | Yes | \$ 18.00 | 32.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 102 | 06/16/2016 | \$ 26,624.00 | Yes | \$ 16.00 | 32.00 | No | | / / RESCUE - I |
| Retained | 0058- Y4055036 | 113 | 05/28/2020 | \$ 24,960.00 | Yes | \$ 15.00 | 32.00 | No | | / / |
| New | 0058- Y4055036 | 116 | 06/28/2021 | \$ 22,464.00 | Yes | \$ 18.00 | 24.00 | No | | / / |

Employee Count : 10 \$ 202,592.00

HOUSEKEEPING

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|--|----------------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
| 8868-100 IN ADMINISTRATION - IN | | | | | | | | | | |
| Retained | 0058- Y4055036 | 88 | 06/10/2015 | \$ 6,240.00 | Yes | \$ 15.00 | 8.00 | No | | / / ADMINISTRA |
| Retained | 0058- Y4055036 | 89 | 06/10/2015 | \$ 6,240.00 | Yes | \$ 15.00 | 8.00 | No | | / / ADMINISTRA |

Employee Count : 2 \$ 12,480.00

INSTRUCTOR

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------------------------------|----------------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
| 8868-300 IN TRAINING - IN | | | | | | | | | | |
| Retained | 0058- Y4055036 | 87 | 08/12/2014 | \$ 21,840.00 | Yes | \$ 21.00 | 20.00 | No | | / / TRAINING - |

Employee Count : 1 \$ 21,840.00

LMS ADMINISTRATOR

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|

8868-300 IN TRAINING - IN

Retained 0058- 21 05/15/2006 \$ 49,920.00 Yes \$ 24.00 40.00 No / / TRAINING -
 Y4055036
 Employee Count : 1 \$ 49,920.00

MARKETING STRATEGIST

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|

8868-100 IN ADMINISTRATION - IN

Retained 0058- 72 09/10/2012 \$ 45,760.00 Yes \$ 22.00 40.00 No / / ADMINISTRA
 Y4055036
 Employee Count : 1 \$ 45,760.00

OPERATIONS MANAGER

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|

8868-100 IN ADMINISTRATION - IN

Retained 0058- 47 03/11/2011 \$ 104,000.00 Yes \$ 50.00 40.00 No / / ADMINISTRA
 Y4055036
 Employee Count : 1 \$ 104,000.00

TECHNICAL SVCS MANAGER

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|

8868-400 IN TECHNICAL - IN

Retained 0058- 35 01/01/2002 \$ 29,952.00 Yes \$ 24.00 24.00 No / / TECHNICAL
 Y4055036
 Employee Count : 1 \$ 29,952.00

TRAINING COORDINATOR

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|

8868-300 IN TRAINING - IN

Retained 0058- 69 04/01/2013 \$ 43,680.00 Yes \$ 21.00 40.00 No / / TRAINING -
 Y4055036
 Employee Count : 1 \$ 43,680.00

TRAINING SVCS MANAGER

| Employee | Company | Emp ID | Date Hired | Annual Salary | Hourly? | Pay Rate | A. Hrs | Exempt? | Supervisor | Branch/Division/Dept |
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|
|----------|---------|--------|------------|---------------|---------|----------|--------|---------|------------|----------------------|

8868-300 IN TRAINING - IN

Retained 0058- 27 07/07/2009 \$ 44,928.00 Yes \$ 27.00 32.00 No / / TRAINING -
 Y4055036
 Employee Count : 1 \$ 44,928.00


STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, Mark A. Fleishman, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.



Signature

Mark A. Fleishman

Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 11 day of February, 2022, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

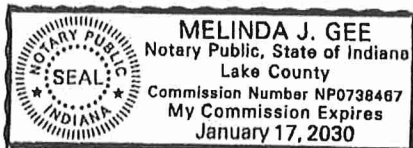
My Commission Expires:

January 17, 2030



Melinda J Gee, Notary Public

Resident of Lake County





COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R2 / 1-07)

Prescribed by the Department of Local Government Finance

20 22 PAY 20 23

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- Redevelopment or rehabilitation of real estate improvements (IC 6-1.1-12.1-4)
- Eligible vacant building (IC 6-1.1-12.1-4.8)

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area. (IC 6-1.1-12.1-2 (b))
2. Property owners must file this form with the County Auditor and the Designating Body for their review regarding the compliance of the project with the Statement of Benefits (SB-1 / Real Property).
3. This form must accompany the initial deduction application that is filed with the County Auditor.
4. Property owners whose Statement of Benefits was approved after June 30, 1991, must file an updated form with the County Auditor and the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.1)
5. The updated form must be filed annually by May 15, or by the due date for the real property owner's personal property return that is filed in the township where the project is located, whichever is later. (IC 6-1.1-12.1-5.1 (b))
6. With the approval of the Designating Body, compliance information for multiple projects may be consolidated on one (1) compliance form (CF-1 / Real Property).

SECTION 1 TAXPAYER INFORMATION

| | |
|---|---|
| Name of taxpayer DRUKTENIS REALTY LP | |
| Address of taxpayer (number and street, city, state, and ZIP code) 2440 45TH STREET HIGHLAND IN 46322 | |
| Name of contact person WAYNE E DRUKTENIS | Telephone number (219) 865-4400 |

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY

| | |
|---|---|
| Name of designating body HIGHLAND TOWN COUNCIL | Resolution number |
| Location of property 2440 45TH STREET HIGHLAND IN 46322 | County LAKE |
| Description of real property improvements: CONVERSION OF SPORTING GOODS FACILITY AND WAREHOUSE INTO A NEW FRANCISHED AUTO DEALER FACILITY | DLGF taxing district number 45-30-506 |
| | Estimated starting date (month, day, year) 06/12/2013 |
| | Estimated completion date (month, day, year) 06/24/2013 |

SECTION 3 EMPLOYEES AND SALARIES

| EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 | ACTUAL |
|--------------------------------|----------------------|--------------|
| Current number of employees | 50 | 45 |
| Salaries | 1,475,000.00 | 4,057,809.13 |
| Number of employees retained | 50 | 44 |
| Salaries | 1,475,000.00 | 4,009,761.13 |
| Number of additional employees | 10 | 1 |
| Salaries | 395,000.00 | 48,048.00 |

SECTION 4 COST AND VALUES

| COST AND VALUES | REAL ESTATE IMPROVEMENTS | |
|---|--------------------------|----------------|
| AS ESTIMATED ON SB-1 | COST | ASSESSED VALUE |
| Values before project | | 1,510,400.00 |
| Plus: Values of proposed project | 500,000.00 | 500,000.00 |
| Less: Values of any property being replaced | | 200,000.00 |
| Net values upon completion of project | | |
| ACTUAL | COST | ASSESSED VALUE |
| Values before project | 1,595,000.00 | 1,510,400.00 |
| Plus: Values of proposed project | 700,000.00 | |
| Less: Values of any property being replaced | 100,000.00 | |
| Net values upon completion of project | 2,395,000.00 | 1,707,000.00 |

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER

| WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 | ACTUAL |
|-------------------------------------|----------------------|--------|
| Amount of solid waste converted | | |
| Amount of hazardous waste converted | | |
| Other benefits: | | |

SECTION 6 TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

| | | |
|--|--------------------------------|---|
| Signature of authorized representative | Title OFFICE MANAGER | Date signed (month, day, year) 01/28/2022 |
|--|--------------------------------|---|

| | | | | |
|--------------------------------|---------------------|--------------|----|--|
| 6 F/TIME TECHNICIANS | \$ | 357,924.13 | | |
| 2 F/TIME SERVICE WRITERS | \$ | 113,924.13 | | |
| 1 F/TIME SERVICE PORTERS | \$ | 27,633.27 | | |
| 2 F/TIME LUBEMEN | \$ | 49,496.47 | | |
| F/TIME DETAILER | \$ | | | |
| 2 F/TIME PRE-DELIVERY PREP MEN | \$ | 32,322.78 | | |
| 8 F/TIME MANAGERS | \$ | 2,176,121.54 | | |
| 6 F/TIME CLERICAL | \$ | 181,022.02 | | |
| 2 F/TIME PARTS PERSON | \$ | 52,239.70 | | |
| 5 F/TIME SALES PERSONS | \$ | 925,300.74 | | |
| | | | | |
| | | | | |
| | | | | |
| 35 F/TIME EMPLOYEES YTD | \$ | 3,915,748.60 | | |
| 9 P/T EMPLOYEES YTD | \$ | 94,013.13 | | |
| EMPLOYEES RETAINED | | | | |
| TOTAL 2020 PAYROLL 44 | \$ | 4,009,761.73 | | |
| | | | | |
| | | | | |
| 1 F/TIME SECURITY | \$ | 48,048.00 | | |
| TOTAL EMPLOYEES 45 | | | | |
| | | | | |
| | | | | |
| TOTAL OF 2021 W'S ISSUED | | | 73 | |
| | | | | |
| | | | | |
| ASLO EMPLOYED BY CIRCLE | AMBER HEATING & A/C | \$ 19,893.12 | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, Wayne EDruktenis, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.

Signature

Wayne E Druktenis

Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 28th day of January, 2022 personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

My Commission Expires:

Dustin Ervin, Notary Public

Resident of Lake County





**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51768 (R5 / 12-21)
Prescribed by the Department of Local Government Finance

20 22 PAY 20 23

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 | | TAXPAYER INFORMATION | |
|---|--|---|--|
| Name of taxpayer Evajo, L.L.C. | | County Lake | |
| Address of taxpayer (number and street, city, state, and ZIP code) 1435 Janice Lane Munster, IN 46321 | | DLGF taxing district number | |
| Name of contact person Kurt E. Pramuk | | Telephone number (219) 793-3635 | |
| SECTION 2 | | LOCATION AND DESCRIPTION OF PROPERTY | |
| Name of designating body Town of Highland, Indiana Common Council | Resolution number ERA RES NO 2097-230/66-1 /RES 2019 | Estimated start date (month, day, year) 01/27/2020 | |
| Location of property Dental Office 2706 Highway Ave Highland, IN 46322 | | Actual start date (month, day, year) 01/27/2020 | |
| Description of real property improvements New Construction | | Estimated completion date (month, day, year) 12/31/2019 | |
| | | Actual completion date (month, day, year) 01/24/2020 | |
| SECTION 3 | | EMPLOYEES AND SALARIES | |
| EMPLOYEES AND SALARIES | | AS ESTIMATED ON SB-1 | ACTUAL |
| Current number of employees | | 3 | 4 |
| Salaries | | | |
| Number of employees retained | | 4 | 4 |
| Salaries | | | |
| Number of additional employees | | 1-2 | 0 |
| Salaries | | 60,000.00 | \$134,690.00 |
| SECTION 4 | | COST AND VALUES | |
| COST AND VALUES | | REAL ESTATE IMPROVEMENTS | |
| AS ESTIMATED ON SB-1 | | COST | ASSESSED VALUE |
| Values before project | | \$80,000.00 | \$98,800.00 |
| Plus: Values of proposed project | | \$870,000.00 | 870,000.00 |
| Less: Values of any property being replaced | | | |
| Net values upon completion of project | | \$950,000.00 | \$739,600.00 |
| ACTUAL | | COST | ASSESSED VALUE |
| Values before project | | \$80,000.00 | \$102,000.00 |
| Plus: Values of proposed project | | | |
| Less: Values of any property being replaced | | | |
| Net values upon completion of project | | \$102,000.00 | \$447,700.00 |
| SECTION 5 | | WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | |
| WASTE CONVERTED AND OTHER BENEFITS | | AS ESTIMATED ON SB-1 | ACTUAL |
| Amount of solid waste converted | | 0.00 | 0.00 |
| Amount of hazardous waste converted | | 0.00 | 0.00 |
| Other benefits: | | | |
| SECTION 6 | | TAXPAYER CERTIFICATION | |
| I hereby certify that the representations in this statement are true. | | | |
| Signature of authorized representative <i>Kurt E. Pramuk D.D.S.</i> | | Title CEO/President | Date signed (month, day, year) 1-19-22 |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

| | | | |
|---|--|---|--------------------------------|
| We have reviewed the CF-1 and find that: | | | |
| <input type="checkbox"/> the property owner IS in substantial compliance | | | |
| <input type="checkbox"/> the property owner IS NOT in substantial compliance | | | |
| <input type="checkbox"/> other (specify) _____ | | | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.) | | | |
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
| HEARING RESULTS (to be completed after the hearing) | | | |
| <input type="checkbox"/> Approved | | <input type="checkbox"/> Denied (see instruction 4 above) | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)] | | | |
| A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. | | | |



EVAJO, LLC
DBA Pramuk Dental Center
2706 Highway Ave
Highland, IN 46322

| Classifications | Count | Salary |
|------------------------|----------------|------------------------|
| Dentist/Owner | 1 | \$40,500.00 |
| Office Manager | 1 | \$32,900.00 |
| Dental Hygienists | 3 (1- PT/Temp) | \$61,290.00 (combined) |
| TOTAL | 5 | 134,690.00 |


STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, Kurt E. Pramuk D.D.S., hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.



Signature

Kurt E. Pramuk D.D.S.

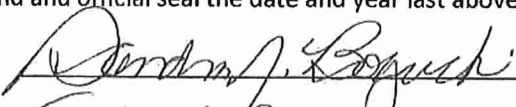
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 13th day of January, 2022, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

My Commission Expires:

5/3/2027



Sandra J. Bogucki, Notary Public
Resident of Lake County





COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R5 / 12-21)

Prescribed by the Department of Local Government Finance

20 22 PAY 20 23

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 | | TAXPAYER INFORMATION | | |
|---|---|---|--|----------------|
| Name of taxpayer | JOHN F. TERPSTRA / HIGH R.E. 3940 L.L.C. | | County | LAKE |
| Address of taxpayer (number and street, city, state, and ZIP code) | 3950 Ridge Rd., Highland, IN 46322 | | DLGF taxing district number | 45-30-506 |
| Name of contact person | JOHN F. TERPSTRA / JOHN R. TERPSTRA | | Telephone number | (312) 342-3939 |
| SECTION 2 | | LOCATION AND DESCRIPTION OF PROPERTY | | |
| Name of designating body | Town of Highland | Resolution number | 2102-06 | |
| Location of property | 3950 RIDGE RD., Highland, IN 46322 | | Estimated start date (month, day, year) | 10-1-2012 |
| Description of real property improvements | Tore down existing gas station + car wash. Built new construction developed into Culver's Restaurant. | | Actual start date (month, day, year) | 10-1-2012 |
| | | | Estimated completion date (month, day, year) | 3-31-2013 |
| | | Actual completion date (month, day, year) | 3-31-2013 | |
| SECTION 3 | | EMPLOYEES AND SALARIES | | |
| | EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 | ACTUAL | |
| Current number of employees | | 0 | | |
| Salaries | | | | |
| Number of employees retained | | 0 | | |
| Salaries | | | | |
| Number of additional employees | | 35 | 65 | |
| Salaries | | 200,000.00 | 380,000.00 | |
| SECTION 4 | | COST AND VALUES | | |
| | COST AND VALUES | REAL ESTATE IMPROVEMENTS | | |
| | AS ESTIMATED ON SB-1 | COST | ASSESSED VALUE | |
| Values before project | | 413,120.00 | 470,000.00 | |
| Plus: Values of proposed project | | 950,000.00 | 817,000.00 | |
| Less: Values of any property being replaced | | 0 | 0 | |
| Net values upon completion of project | | 1,362,122.00 | 1,287,000.00 | |
| | ACTUAL | COST | ASSESSED VALUE | |
| Values before project | | 413,120.00 | 4,706,000.00 | |
| Plus: Values of proposed project | | 1,030,000.00 | | |
| Less: Values of any property being replaced | | | | |
| Net values upon completion of project | | 1,443,122.00 | 785,900.00 | |
| SECTION 5 | | WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | | |
| | WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 | ACTUAL | |
| Amount of solid waste converted | | | | |
| Amount of hazardous waste converted | | | | |
| Other benefits: | | | | |
| SECTION 6 | | TAXPAYER CERTIFICATION | | |
| I hereby certify that the representations in this statement are true. | | | | |
| Signature of authorized representative | Title | Date signed (month, day, year) | | |
| | CFO | 1/10/2022 | | |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

the property owner **IS** in substantial compliance

the property owner **IS NOT** in substantial compliance

other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

| | |
|--------------------------------|--------------------------------|
| Signature of authorized member | Date signed (month, day, year) |
|--------------------------------|--------------------------------|

| | |
|--------------|------------------|
| Attested by: | Designating body |
|--------------|------------------|

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

| | | | |
|-----------------|--|------------------------------------|---------------------|
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
|-----------------|--|------------------------------------|---------------------|

HEARING RESULTS (to be completed after the hearing)

Approved Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

| | |
|--------------------------------|--------------------------------|
| Signature of authorized member | Date signed (month, day, year) |
|--------------------------------|--------------------------------|

| | |
|--------------|------------------|
| Attested by: | Designating body |
|--------------|------------------|

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

Job Description and Wage Range Statement

CULVER'S OF HIGHLAND

| # of Employees | Position | Wage |
|-----------------------|-------------------|---------------------------|
| 1 | General Manager | \$54,000.00 Annual Salary |
| 6 | Asst. Manager | \$12.00-\$18.00 per Hour |
| 19 18 | Kitchen Employees | \$12.00-16.50 per Hour |
| 35 40 | General Employees | \$12.00-16.25 per Hour |

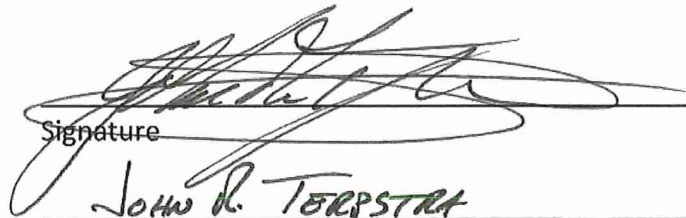
STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, JOHN R. TERPSTRA, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.


I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.


Signature
JOHN R. TERPSTRA
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 19th day of January, 2022, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

My Commission Expires:


Lori R. Lane, Notary Public
Resident of Lake County





**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R5 / 12-21)

Prescribed by the Department of Local Government Finance

20 22 PAY 20 23

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 | | TAXPAYER INFORMATION | |
|---|--|---|-----------------------|
| Name of taxpayer | Indiana Grocery Group, LLC | County | Lake |
| Address of taxpayer (number and street, city, state, and ZIP code) | 2244 45th Street, Highland, IN 46322 | DLGF taxing district number | 45-30-506 |
| Name of contact person | Phil Latchford | Telephone number | (219) 961-9237 |
| SECTION 2 | | LOCATION AND DESCRIPTION OF PROPERTY | |
| Name of designating body | Town of Highland | Resolution number | 2012-17 |
| Location of property | 2244 45th Street, Highland, IN 46322 | Estimated start date (month, day, year) | 07/01/12 |
| Description of real property improvements | Expansion and remodel of corporate office building | Actual start date (month, day, year) | 07/01/12 |
| | | Estimated completion date (month, day, year) | 06/01/13 |
| | | Actual completion date (month, day, year) | 05/15/13 |
| SECTION 3 | | EMPLOYEES AND SALARIES | |
| | EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 | ACTUAL |
| Current number of employees | | 125 | |
| Salaries | | 7,000,000.00 | Please |
| Number of employees retained | | 125 | see |
| Salaries | | 7,000,000.00 | Attached |
| Number of additional employees | | 30 | |
| Salaries | | 2,500,000.00 | |
| SECTION 4 | | COST AND VALUES | |
| | COST AND VALUES | REAL ESTATE IMPROVEMENTS | |
| | AS ESTIMATED ON SB-1 | COST | ASSESSED VALUE |
| Values before project | | 2,700,000.00 | 2,085,200.00 |
| Plus: Values of proposed project | | 3,500,000.00 | |
| Less: Values of any property being replaced | | | |
| Net values upon completion of project | | 6,200,000.00 | |
| | ACTUAL | COST | ASSESSED VALUE |
| Values before project | | 2,700,000.00 | |
| Plus: Values of proposed project | | 5,082,731.00 | |
| Less: Values of any property being replaced | | 2,782,731.00 | |
| Net values upon completion of project | | | 2,763,900 |
| SECTION 5 | | WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | |
| | WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 | ACTUAL |
| Amount of solid waste converted | | | |
| Amount of hazardous waste converted | | | |
| Other benefits: | | | |
| SECTION 6 | | TAXPAYER CERTIFICATION | |
| I hereby certify that the representations in this statement are true. | | | |
| Signature of authorized representative | Phil Latchford | Title | CFO |
| | | Date signed (month, day, year) | 1-13-22 |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

| | | | |
|---|--|---|--------------------------------|
| We have reviewed the CF-1 and find that: | | | |
| <input type="checkbox"/> the property owner IS in substantial compliance | | | |
| <input type="checkbox"/> the property owner IS NOT in substantial compliance | | | |
| <input type="checkbox"/> other (specify) _____ | | | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.) | | | |
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
| HEARING RESULTS (to be completed after the hearing) | | | |
| <input type="checkbox"/> Approved | | <input type="checkbox"/> Denied (see instruction 4 above) | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)] | | | |
| A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. | | | |



Indiana Grocery Group, LLC
Head Count with Salary
2244 45th Street, Highland, IN 46322
Highland Tax Abatement Compliance
12/31/2021

| Classification | Count | Salaries |
|-------------------------|-------|--------------|
| Clerical | 18 | \$12 - \$15 |
| Administrative Staff | 39 | \$15 - \$26 |
| Department Managers | 7 | \$60k & up |
| Purchasing Staff | 9 | \$85k & up |
| Operations and Managers | 21 | \$55k & up |
| IT | 7 | \$40k & up |
| Officers | 5 | \$120k & up |
| Total | 106 | |
| Actual 2021 Wages | | \$ 9,119,615 |

Indiana Grocery Group d/b/a Strack & Van Til
2244 45th Street, Highland, Indiana 46322
Phone (219) 924-7588

STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, Phil Latchford, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.

Phil Latchford
Signature

Phil Latchford
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 13 day of January, 2022, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

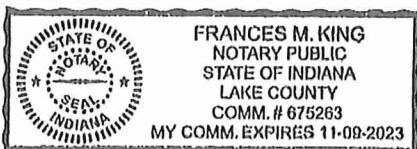
In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

My Commission Expires:

11-09-2023

Frances M. King
Frances M. King, Notary Public

Resident of Lake County





**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R5 / 12-21)
Prescribed by the Department of Local Government Finance

2023 PAY 2024
FORM CF-1 / Real Property

PRIVACY NOTICE
The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 TAXPAYER INFORMATION | | |
|---|---|--|
| Name of taxpayer Indiana Land Trust Company TR#120086 | County Lake | |
| Address of taxpayer (number and street, city, state, and ZIP code) 9236 Indianapolis Blvd. Highland, IN 46322 | DLGF taxing district number 45026 | |
| Name of contact person Kelly Webb Roberts | Telephone number (815) 230-6109 | |
| SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY | | |
| Name of designating body Town of Highland | Resolution number | Estimated start date (month, day, year) August 30th, 2021 |
| Location of property 9236 Indianapolis Blvd. Highland, IN 46322 | | Actual start date (month, day, year) December 1st, 2021 |
| Description of real property improvements Please see attached... | | Estimated completion date (month, day, year) May 1st, 2021 |
| | | Actual completion date (month, day, year) TBD |
| SECTION 3 EMPLOYEES AND SALARIES | | |
| | EMPLOYEES AND SALARIES | AS ESTIMATED ON SB-1 |
| Current number of employees | | 38 |
| Salaries | | 50.000 (Average) |
| Number of employees retained | | N/A |
| Salaries | | N/A |
| Number of additional employees | | N/A |
| Salaries | | N/A |
| SECTION 4 COST AND VALUES | | |
| | COST AND VALUES | REAL ESTATE IMPROVEMENTS |
| | AS ESTIMATED ON SB-1 | AS ESTIMATED ON SB-1 |
| | COST | ASSESSED VALUE |
| Values before project | 2.500.000.00 | 1.349.000.00 |
| Plus: Values of proposed project | 3.500.000.00 | 1.680.000.00 |
| Less: Values of any property being replaced | -300.000.00 | 0.00 |
| Net values upon completion of project | 5.700.000.00 | 3.029.000.00 |
| | ACTUAL | ACTUAL |
| | COST | ASSESSED VALUE |
| Values before project | | |
| Plus: Values of proposed project | | |
| Less: Values of any property being replaced | | |
| Net values upon completion of project | | |
| SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | | |
| | WASTE CONVERTED AND OTHER BENEFITS | AS ESTIMATED ON SB-1 |
| Amount of solid waste converted | | N/A |
| Amount of hazardous waste converted | | N/A |
| Other benefits: | | N/A |
| SECTION 6 TAXPAYER CERTIFICATION | | |
| I hereby certify that the representations in this statement are true. | | |
| Signature of authorized representative | Title President | Date signed (month, day, year) January 26th, 2022 |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

| | | | |
|---|--|---|--------------------------------|
| We have reviewed the CF-1 and find that: | | | |
| <input type="checkbox"/> the property owner IS in substantial compliance | | | |
| <input type="checkbox"/> the property owner IS NOT in substantial compliance | | | |
| <input type="checkbox"/> other (specify) _____ | | | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.) | | | |
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
| HEARING RESULTS (to be completed after the hearing) | | | |
| <input type="checkbox"/> Approved | | <input type="checkbox"/> Denied (see instruction 4 above) | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)] | | | |
| A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. | | | |

Webb Hyundai of Highland Personnel Summary 2022

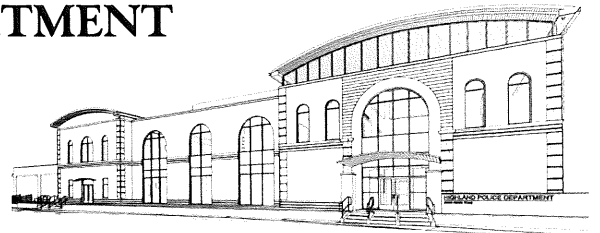
| Hyundai | New Car Focus | Combine | Used | Service | Parts | Body | Admin | Total |
|------------------|---------------|---------|----------|-----------|----------|------|----------|-----------|
| Owners | 3 | | | | | | | 3 |
| Management | 3 | | 1 | 1 | 1 | | | 6 |
| Salespeople | 8 | | 1 | | 1 | | | 10 |
| Technicians | | | | 8 | | | | 8 |
| Service Advisors | | | | 3 | | | | 3 |
| Clerical | 2 | | | | | | 1 | 3 |
| Other | 4 | | | 1 | | | | 5 |
| TOTAL | 20 | | 2 | 13 | 2 | | 1 | 38 |



HIGHLAND POLICE DEPARTMENT

3315 RIDGE ROAD
HIGHLAND, IN 46322-2097
(219) 838-3184

PETER T. HOJNICKI, CHIEF OF POLICE



February 24, 2022

Town Council President
Town of Highland

Dear Town Council President,

It is the intent of the Highland Metropolitan Police Commission to re-assign Corporal Brian Stanley (upon official government background clearance) to the Drug Enforcement Administration (D.E.A.) High Intensity Trafficking Area (H.I.D.T.A.) based upon their request for inclusion to the unit due to a certain skill set he possesses and further determined by a need as seen by our Administration to further enhance our position on dismantling the flow of illicit drugs within our community and throughout northwest Indiana.

This assignment is a multi-year commitment, thereby creating a Corporal's vacancy in the Investigations Division. We are thereby requesting an additional Corporal's position be created to replace Corporal Stanley in the Highland Police Department's Crime Impact Unit (C.I.U.) which is a detail comprised of plainclothes, pro-active, tactical Officers whose primary focus are street crimes effecting quality of life issues, often times expanding even beyond our borders, involving activities such as; drug use/sales, auto theft rings, serial burglars, gang activity, major cases, etc. Certainly, a position requiring close management and the authority to make decisions based upon unfolding real-time events. An authority figure needs to be accountable for the actions of the unit.

Merit Position

Additionally, due to exigent circumstances and at the request of the Administration and in concurrence with the Highland Metropolitan Police Commission, it is requested that a second Corporal's position be established for Officer Rick Hoffman. Rick is a 17 year veteran of our department, a veteran of the Armed Forces, and has been assigned to the School Town of Highland (S.T.O.H.) in his role as School Resource Officer (S.R.O.) for five (5) years. Rick has maintained acceptable performance evaluations, is viewed as a peer to both staff/upper management of the S.T.O.H., and is viewed by the superintendent of schools as an individual of exceptional qualities of whom they are grateful to have as part of their staff. Rick has avoided putting in for promotions in the past due to his commitment and desire of his current assignment and we would find a very difficult time finding a replacement for him as it would take years to develop the skillset that Officer Hoffman possesses. The S.T.O.H. indicates they also would be at a tremendous loss without the assignment of Officer Hoffman. Had Rick applied for even the most recent promotions he would have likely succeeded, based upon his standing/tenure within the department. It would be an unfair condition not to recognize his leadership abilities even in his current role and he not receive the designation of Corporal he so deserves.

Sincerely,

Terry Krooswyk, Chairman
Highland Metropolitan Police Commission



**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R5 / 12-21)

Prescribed by the Department of Local Government Finance

20 22 PAY 20 23

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.3 (k) and (l).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 16, 2022, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.3(j))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

| SECTION 1 TAXPAYER INFORMATION | | | |
|--|--|---|--|
| Name of taxpayer Peoples Bank | | County Lake | |
| Address of taxpayer (number and street, city, state, and ZIP code) 9204 Columbia Avenue, Munster, IN 46321 | | DLGF taxing district number 45-30-506 | |
| Name of contact person Mike Shimala | | Telephone number (219) 836-4400 | |
| SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY | | | |
| Name of designating body Town of Highland | | Resolution number | Estimated start date (month, day, year) 7/1/16 |
| Location of property 3927 Ridge Road, Highland, IN 46322 | | Actual start date (month, day, year) 9/1/16 | |
| Description of real property improvements New building construction, 2,283 sq ft | | Estimated completion date (month, day, year) 2/1/17 | |
| | | Actual completion date (month, day, year) 8/1/17 | |
| SECTION 3 EMPLOYEES AND SALARIES | | | |
| EMPLOYEES AND SALARIES | | AS ESTIMATED ON SB-1 | ACTUAL |
| Current number of employees | | 5 | 7 |
| Salaries | | 111,000.00 | 356,716.00 |
| Number of employees retained | | 5 | 7 |
| Salaries | | 111,000.00 | 356,716.00 |
| Number of additional employees | | 2 | |
| Salaries | | 55,000.00 | |
| SECTION 4 COST AND VALUES | | | |
| COST AND VALUES | | REAL ESTATE IMPROVEMENTS | |
| AS ESTIMATED ON SB-1 | | COST | ASSESSED VALUE |
| Values before project | | 250,000 | 302,000 |
| Plus: Values of proposed project | | 1,000,000 - 2,000,000 | |
| Less: Values of any property being replaced | | n/a | |
| Net values upon completion of project | | 1,750,000 - 2,250,000 | |
| ACTUAL | | COST | ASSESSED VALUE |
| Values before project | | 250,000 | 295,200 |
| Plus: Values of proposed project | | 825,000 | |
| Less: Values of any property being replaced | | | |
| Net values upon completion of project | | 1,075,000 | 1,218,600 |
| SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER | | | |
| WASTE CONVERTED AND OTHER BENEFITS | | AS ESTIMATED ON SB-1 | ACTUAL |
| Amount of solid waste converted | | | |
| Amount of hazardous waste converted | | | |
| Other benefits: | | | |
| SECTION 6 TAXPAYER CERTIFICATION | | | |
| I hereby certify that the representations in this statement are true. | | | |
| Signature of authorized representative | | Title Facilities Manager | Date signed (month, day, year) 1/31/22 |

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.3 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination, including the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property), and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

| | | | |
|---|--|---|--------------------------------|
| We have reviewed the CF-1 and find that: | | | |
| <input type="checkbox"/> the property owner IS in substantial compliance | | | |
| <input type="checkbox"/> the property owner IS NOT in substantial compliance | | | |
| <input type="checkbox"/> other (specify) _____ | | | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.) | | | |
| Time of hearing | <input type="checkbox"/> AM <input type="checkbox"/> PM | Date of hearing (month, day, year) | Location of hearing |
| HEARING RESULTS (to be completed after the hearing) | | | |
| <input type="checkbox"/> Approved | | <input type="checkbox"/> Denied (see instruction 4 above) | |
| Reasons for the determination (attach additional sheets if necessary) | | | |
| Signature of authorized member | | | Date signed (month, day, year) |
| Attested by: | | Designating body | |
| APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)] | | | |
| A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner. | | | |

Peoples Bank
3927 Ridge Road
Highland, IN 46322

Peoples Bank
Head Count with Salary
3927 Ridge Road
Highland, IN 46322
1/31/2022

| <u>Classification</u> | <u>Count</u> | <u>Salaries</u> |
|---------------------------------|--------------|----------------------|
| Universal Bankers (fka Tellers) | 3 | \$20,000 - \$30,000 |
| Sales Staff | 2 | \$35,000 - \$45,000 |
| Officers | 2 | \$65,000 - \$160,000 |
| Total | 7 | |
| Annualized Salaries | | \$356,716 |

Corporate Office: 9204 Columbia Avenue, Munster, IN 46321 Phone: 219-836-4400

STATE OF INDIANA)
) ss:
COUNTY OF LAKE)

AFFIDAVIT

I, Michael J. Shimala, hereby state:

1. That I am competent to testify to the facts set forth herein and if called as a witness, I would so testify under oath to these facts.
2. That I am not under any incapacity.
3. That I am an applicant for tax abatement.
4. That the information I have provided on the Form CF-1 is correct.
5. That the information I have provided on the Checklist for Supporting Documentation Required for Evaluation of Compliance with Statement of Benefits and all attachments is correct.

I affirm under the penalties for perjury that the foregoing statements are true and based upon my personal knowledge.

Michael J. Shimala
Signature

Michael J. Shimala
Name Printed or Typed

Before me, a Notary Public, in and for said County and State this 25th day of January, 2022, personally appeared before me or acknowledge the execution of the above instrument to be his/her voluntary act and deed, for the uses and purposes therein stated.

In witness whereof, I have hereunto set my hand and official seal the date and year last above written.

My Commission Expires:
2/24/24

Bonnie Connors
Bonnie Connors, Notary Public
Resident of Lake County

