



TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2024
January 1, 2024 through December 31, 2024

April 1, 2025

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



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

TABLE OF CONTENTS

<u>SECTION of the Report</u>	<u>Page</u>
Table of Contents	i
Transmittal Letter to Fiscal Body (the Town of Highland, Indiana Common Council)	ii
Certificate of the Clerk- Treasurer	iii
 ANNUAL REPORT for FY 2024	
I. Purpose of the Report	1
II. Redevelopment Department and Commission Establishment	1
III. Members and Officers	2
IV. Standing Committees	3
V. Commission Meetings	4
VI. Commission Staff	5
VII. Professional Services	5
VIII. FY 2024 Resolution Action	5
APPENDIX A: Summary of Commission Resolutions	A-1
IX. FY 2024 Goals	6
X. Summary of Commission Funds for FY 2024	7
APPENDIX B: Detail of Fund Financial Reports for FY 2024	B-1
XI. Outstanding Obligations	8
APPENDIX C: Outstanding Obligation Debt Service Schedules	C-1
XII. Accounting of Tax Increment Revenue Granted or Loaned to and Entity	9
XIII. FY 2024 Distributions of Tax Increment Revenue	9
XIV. Individual Components and Assessment Schedules by Allocation Area	10
APPENDIX D: Individual Components and Assessment Date Schedules	D-1
XV. Reference Maps of Designated Allocation Areas in the Redevelopment District	10
APPENDIX E: Reference Maps of Designated Allocation Areas	E-1
XVI. FY 2024 Annual Report Contact Information	10



Redevelopment Commission

TOWN OF HIGHLAND

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

April 1, 2025

Mr. George Georgeff, President
Common Council
Highland Municipal Building
3333 Ridge Road
Highland, Indiana 46322

Dear Council President Georgeff,

In accordance with Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9, as amended, the Town of Highland, Indiana Redevelopment Commission (Commission) shall file with the Department of Local Government Finance (DLGF), an annual report (Report) setting out Commission activities during the preceding calendar year, by April 15, 2025. The Commission must also report on the activities of each designated allocation area within the Highland Redevelopment District for the previous year.

In addition, a copy of this Report must be submitted to DLGF in electronic format under Indiana Code 5-14-6 titled Electronic Transmission of Reports to the General Assembly. The DLGF requires that the Commission submit its report through the Indiana Gateway for Government Units ("Gateway").

Therefore, enclosed is Commission's Annual Report describing the activities of the Commission for the previous fiscal year ending December 31, 2024 (Fiscal Year 2024) pursuant to Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9.

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

Respectfully,



Maria Becerra
Redevelopment Director
Highland Redevelopment Commission

Enclosure

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



CERTIFICATE OF THE CLERK-TREASURER

State of Indiana)
)
County of Lake)

SS:

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

1. That as the Clerk-Treasurer of the Town, I serve as both fiscal officer and disbursing officer for the Town as a political subdivision.
2. That, as treasurer of the Highland Redevelopment Commission pursuant to Indiana Code 36-7-14-8(b), I have reviewed the FY 2024 Annual Report as prepared in accordance with Indiana Code 36-7-14-13 by the Highland Redevelopment Commission.
3. That I make this certificate for the purposes of affirming to the President of the Common Council of the Town as the municipal executive, the Common Council as the fiscal body of the Town and the Department of Local Government Finance (“DLGF”) as to this review and the financial data contained in the attached Annual Report of the Commission for Fiscal Year 2024 and presenting it as the report in satisfaction of Indiana Code 36-7-14, more specifically Sections 8(b), and Section 13(a), 13(b) and 13(c).
4. That financial data represented in this Annual Report of the Commission for the fiscal year ending December 31, 2024 (Fiscal Year 2024) to which this certificate refers, to the best of my knowledge and belief, ties to the financial records of the Town, which are in my custody and care as the financial officer of the Town and its executive departments, which includes the Redevelopment Department of the Town, pursuant to Indiana Code 36-5-6, et seq., Indiana Code 36-7-14-8, and Indiana Code 36-7-14-13.

IN WITNESS WHEREOF, I hereto set my hand and the Corporate Seal of the Town of Highland, Lake County, Indiana **this _____ day of April 2025**. I certify that I am duly elected, qualified and serving as the Clerk-Treasurer for the Town, and as such empowered pursuant to Indiana Code 33-42-4-1 and Indiana Code 36-5-6-5 to make such acknowledgement.

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

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

SECTION I

Purpose of the Report

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

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

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

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

In accordance with IC 36-7-14-13(d), a copy of the report as filed under IC 36-7-14-13(a) must be submitted to the DLGF in an electronic format under IC 5-14-6 titled Electronic Transmission of Reports to the General Assembly. The DLGF requires that the Commission submit its report through the Indiana Gateway for Government Units (“**Gateway**”).¹

The purpose of this Annual Report of the Commissioners: Fiscal Year Ending December 31, 2024 (the “**2024 Annual Report**”) is to meet the statutory disclosure and filing requirements in accordance with IC 36-7-14-13 and the filing requirement pursuant to DLGF Memorandum dated January 21, 2016.

SECTION II

Redevelopment Department and Commission Establishment

Pursuant to the Highland Municipal Code, as amended through December 31, 2024, Chapter 14.10 titled “Department of Redevelopment and Redevelopment Commission”, more specifically Section 14.10.020(a):

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

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

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



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

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

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

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

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

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

SECTION III

Members and Officers

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

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

The Commission is comprised of five members as appointees by the appropriate appointing authorities in accordance with IC 36-7-14-6.1. The following individuals were qualified and appointed as Commission members (“Commissioners”) during fiscal year 2024.

Commissioner	Commissioner	Commissioner	Commissioner	Commissioner
Doug Turich	George Georgeff	Phillip Scheeringa	Tom Black	Alex Robertson
1-1-2024 to 12-31-2024	1-1-2024 to 12-31-2024	1-1-2024 to 12-31-2024	1-1-2024 to 12-31-2024	1-1-2024 to 12-31-2024

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

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

The municipal executive (the President of the Council) appointed the following nonvoting advisor for terms ending December 31, 2024:

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

Commission Officers

The members of the Commission nominated and elected the following from its membership as Commission officers for the period of January 1, 2024 through December 31, 2024.

Commissioner	Office Held	Term
George Georgeff	President	01-01-2024 through 12-31-2024
Doug Turich	Vice-President	01-01-2024 through 12-31-2024
Alex Robertson	Secretary	01-01-2024 through 12-31-2024

Treasurer of the Commission

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

The treasurer of the Commission during Fiscal Year 2024 was Mark Herak, the Clerk-Treasurer for the Town.

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

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

SECTION IV

Standing Committees

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

SECTION V

Commission Meetings

Meeting schedules were advertised by the Highland Clerk-Treasurer and effective January 1, 2024.

The Commission advertised study sessions would convene on the second Tuesday of each month at 6:00 P.M. The Commission advertised that study sessions would convene on the fourth Tuesday of each month at 6:00 P.M. followed by a regularly schedule monthly plenary business meeting. It was advised that due to holidays, or other circumstances, meetings throughout the year may be rescheduled or cancelled. All rescheduled meetings were advertised accordingly. Minutes are bound and archived within the municipal building and available for review and inspection during regular business hours. Minutes are also posted on the Town's website and available for public review.

Following is a list of the dates that public meetings and full study session were held. The Commission held the following categorized meeting during calendar year 2024.

Regular Plenary Meetings:	16
Special Meetings:	5
Study Sessions:	11
Executive Sessions:	2
Total Meetings:	34

Month	Regular Meetings	Special Meetings	Study Sessions	Executive Sessions
JAN	(1) January 22, 2024	(1) January 29, 2024		
FEB	(2) February 26, 2024	(2) February 12, 2024	(1) February 5, 2024	
MAR	(3) March 11, 2024 (4) March 25, 2024	(3) March 04, 2024	(2) March 18, 2024	(1) March 04, 2024
APR	(5) April 8, 2024 (6) April 22, 2024		(3) April 1, 2024 (4) April 15, 2024	(2) April 01, 2024
MAY	(7) May 13, 2024 (8) May 28, 2024		(5) May 6, 2024 (6) May 20, 2024	
JUNE	(9) June 10, 2024 (10) June 24, 2024			
JULY	(11) July 15, 2024	(4) July 22, 2024	(7) July 1, 2024	
AUG	(12) August 19, 2024	(5) August 5, 2024		
SEPT	(13) September 16, 2024		(8) September 9, 2024	
OCT	(14) October 21, 2024		(9) October 7, 2024	
NOV	(15) November 18, 2024		(10) November 18, 2024	
DEC	(16) December 16, 2024		(11) December 2, 2024	

SECTION VI

Commission Staff

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

Title	Name	Salary	Employment
Redevelopment Director	Maria Becerra	\$ 70,791.20	1.1.2024 to 12.31.2024
Recording Secretary	Maria Becerra	688.56	3.1.2024 to 12.31.2024
Redevelopment Assistant	Kendra Hernandez	26,624.25	5.28.2024 to 12.31.2024
Total of Salaries:		\$ <u>98,104.01</u>	

SECTION VII

Professional Services

The Commission engaged the following professional services through contractual agreement during Fiscal Year 2024. Professional services retained were for the purpose of Commission administrative and management support, including redevelopment services for the maintenance of real property owned by the Department of Redevelopment.

Company	Professional Service	Fees	Contact Person
American Structure Point	Financial Consulting	\$ 41,383.94	John Kennedy
DEF Consulting	Finance Consulting	29,137.50	Dan Botich
Abrahamsen Reed & Bilse	Legal Services	4,370.00	John Reed
Arsh Group	Consulting	22,906.00	Taghi Arshami
Bochnowski Appraisal	Appraisal Services	6,800.00	Thomas Bochnowski
Police Facility Design Group	Finance Consulting	5,000.00	James Estes
Austgen, Kuiper, Jasaitis	Legal Services	9,116.00	Mike Jasaitis
K&S Engineering	Engineering	3,000.00	Rahman Babur
London Witte Group	Financial Consulting	8,307.70	Jim Higgins
NIES Engineering	Engineering	8,431.36	Derek Snyder
Sekerez Land Surveying	Surveying	1,800.00	Randy Serekez
Vale Appraisal Group	Appraisers	5,200.00	Jeff Vale
Total of Professional Fees:		\$ <u>145,452.50</u>	

SECTION VIII

FY 2024 Resolution Action

The Commission adopted, approved and ratified certain resolutions during calendar year 2024 as official action of the Commission as it related to Department projects and programming establishment, administration, monitoring for the permanent record.

APPENDIX A titled "Summary of Commission Resolutions" is a summary of those resolutions approved by the Commission from January 1, 2024 through December 31, 2024.

SECTION IX

FY 2024 Goals

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

Goals Achieved

- **Development of Business Park South Kennedy Avenue and Main Street**
 - a. Expansion of the Commercial Corridor Allocation Plan for future south Kennedy development
 - i. **Declaratory Resolution** – Redevelopment approved
 - ii. **Plan Commission** – Approved
 - iii. **Town Council** – Approved
 - iv. **Confirmatory Resolution** to be approved by Redevelopment Commission Final
- **Development of North Kennedy Corridor of Downtown Highland** in conjunction with south Kennedy development efforts.
- **Development 8113 – 8200 Indianapolis Boulevard (6 acres) Town owned parcels - Offered for future Development**
 - a. Commercial appraisals completed
 - b. Offered for Development
 - i. Bids first quarter of 2025
- **Development Commercial Corridor - Acquisition of Property – 7941 -7950 Kennedy Avenue**
 - a. Appraisals completed
 - b. Phase I completed
 - c. Survey conducted
 - d. Acquired: December 2024
- **Development of the 8100 Indianapolis Parcel** – ongoing conversations with out-of-town owner
- **Comprehensive Master Plan Update**
 - a. Request for Proposals developed and advertised May 2024 due were June 13 2024
 - b. Proposals scored by a scoring committee
 - c. August 19, 2024 Contract approved
 - d. Consultant:
 - i. Website development,
 - ii. Public survey issued
 - iii. Anticipate 2025 for completion
- **Safe Streets for All (SS4A) Safety Action Plan Federal Award Grant \$240,000 (local match \$60,000)**
 - a. SS4A Federal contract signed March 11, 2024
 - b. Request for proposal developed and advertised April 1, 2024 and due May 1, 2024
 - c. Consultants scored/selection contract approved June 10, 2024
 - d. SS4A Federal Quarterly Progress Reports & Financial Reports filed and approved
 - e. Public Outreach and surveys, dept heads & Town Council members assigned on task force
 - f. Presentation: Traffic Safety Commission about the Safe Street Grant and development of the plan
 - g. SS4A Action Plan Draft completed: December 31, 2024 – Action Plan to be approved by Town Council to prepare to meet the eligibility requirement for the SS4A Federal Implementation Grant – 1st quarter of 2025

- **Commercial Property Grants Program Redevelopment District - 2024**
 - a. 2927 Jewett Street (Non-profit building elevator lift installed for accessibility)
 - b. 3805 Ridge Road (New business renovated a vacant commercial parcel)
 - c. 2933 Highway Avenue (Business relocated/expanded renovated abandoned building)
 - d. 9501 Indianapolis Boulevard (Exterior newly painted)
 - e. 2907 Jewett Street (Renovated exterior façade, windows & doors)
- **Highland Main Street (HMS) Collaboration and Partnership**
 - a. Coordination and collaboration with Main Street & Downtown Businesses initiatives and activities
 - b. Restaurant monthly crawls and several Big Crawl events
 - c. Thursday Markets - spring to fall
 - d. Installation of year-round decorative lighting on Highway Avenue (Kennedy Avenue to 5th Avenue)
 - e. Jewett Street mural walls that deteriorated were repainted
 - f. Webpage Welcome Video developed
 - g. Main Square Fence Engineering work-initiated in collaboration with the Park Department
- **Commission Statutory Reporting and Compliance**
 - a. January 1, 2023 Pay 204 Capture Notices for each allocation area
 - b. Overlapping Tax Unit Notices of Commission Impacts of Captured Assessment
 - c. Economic Revitalization Area (ERA) Assessed Valuation Deductions (Tax Abatement) Compliance and Monitoring Report and review of company FORM CF-1s.
 - d. FY 2023 Annual Report and Financial Report compliance and filing with the Town Executive and the fiscal body of the Town.

III. New Initiatives

The Redevelopment Commissions Initiatives during 2024:

- Issued Request for Proposals to update the Comprehensive Plan last updated 2007. The process to update the plan was initiated.
- Issued Request for Proposals to prepare a Safe Street for All Action Plan which is a prerequisite to apply in 2025 for an implementation plan grant to the USDOT.
- Appraisals were conducted on 6 acres owned by the Redevelopment Commission to begin the process to offer the parcel for future development.
- Appraisals, a Survey and Phase I, were conducted to acquire 3 parcels, 7941-7950 Kennedy Avenue, in the Commercial Corridor Redevelopment Area for future development.
- Consolidated and merged the Redevelopment Plan for the Highland (Downtown) Redevelopment Area and the Redevelopment Plan for the Commercial Corridors Redevelopment Area, including merging the respective allocation areas under the Highland Consolidated Redevelopment Area and Highland Consolidated Allocation Area.
- Prepared for an expansion of the Highland Consolidated Redevelopment Area and Highland Consolidated Allocation Area for the South Kennedy Redevelopment Area and Allocation Area for future commercial development.
- Awarded four (4) commercial improvement grants, 2927 Jewett Street, 3805 Ridge Road, 2933 Highway Avenue, and 9501 Indianapolis Boulevard.
- Improved the Highland Downtown Business District with year-round decorative lighting.
- Updated the electric feed panel for the "Welcome to Highland Sign" on Ridge Road and Highway Avenue.
- Repaired/re-painted an old Wall Mural on Jewett Street.
- Made landscape improvements on 2800-2900 Jewett Street south side bike trail area.
- Collaborated with the Highland Main Street and supported activities in the Community Garden.
- Preliminary engineering cost estimates to build a new Town Hall and for Main Square fencing and electric.

- Preliminary Engineering cost estimates to expand Central Fire Station
- Filed Redevelopment Commission Spending Plan pursuant to new statutory requirements.
- Facilitated and collaborated with the Economic Commission to schedule and hold its annual organizational meeting, held on June 11, 2024.

SECTION X

Summary of Commission Fund Reports for FY 2024

The following are year-to-date (“YTD”) report summaries for funds created by the Town for the Commission to operate, administer and monitor the operations, project and programs of the Department, including all allocation area funds that are required to be established under IC 36-7-14-39(b)(3). Furthermore, and pursuant to IC 36-7-14-13(e)(1) and (2), the Commission has provided herein under **APPENDIX B** titled “Detail of Fund Financial Reports for FY 2024” the required detailed revenue and expense financial data respectively for each fund and designated allocation area fund number.

Department Fund (Fund No.)	(1/1/2024) Beginning Balance	(Debits) Revenues	(Credits) Expenses	(12/31/2024) Ending Balance
Redevelopment General (2216)	\$ 604,566.39	\$ 462,477.67	\$ 370,564.66	\$ 696,479.40
Redevelopment Bond & Interest (3311)	187,707.34	0.00	106,312.50	81,394.84
Redevelopment Capital (4406)	1,848,957.20	65,156.56	185,000.87	1,729,112.89
* Highland Redevelopment-Downtown (4445) ¹	1,105,693.72	166,371.44	378,712.20	893,352.96
* Highland Acres (4446)	919,248.86	142,126.38	0.00	1,061,375.24
* Highland Commercial Corridors (4447) ¹	5,790,594.95	1,088,626.81	0.00	6,879,221.76
* Cardinal Campus (4448)	176,926.50	414,012.36	398,619.71	192,319.15
2023 Consolidation and Merger Action				
Highland Consolidated Allocation Area ¹ (Funds 4445 + 4447)	6,896,288.67	1,254,998.25	378,712.20	7,772,574.72
* All Allocation Funds				
* Funds 4445 + 4446 + 4447 + 4448	7,992,464.03	1,811,136.99	777,331.91	9,026,269.11
Notes: * Commission funds specifically established for designated allocation areas. 1. On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area. The ending balance of the Highland Consolidated Allocation Fund was \$7,772,574.72 on December 31, 2024 , a fund balance increase of \$876,286.05 from December 31, 2023. SOURCE: Town of Highland, Indiana Department of Redevelopment reports and Department of Local Government Finance Annual Financial Reports for Fiscal Year 2024 for the period of January 1, 2024 to December 31, 2024.				

APPENDIX B titled “Detail of Fund Financial Reports for FY 2024” details each Commission fund as summarized above from financial reports provided by the Highland Clerk-Treasurer for the FY 2024 ending December 31, 2024.

SECTION XI

Outstanding Obligations

The Commission issued the following general obligation bond from ad valorem taxes of the levied on the Redevelopment District as a source of repayment of the following obligation. Below is a summary of the outstanding bond as of December 31, 2024. Reference **APPENDIX C** titled "Outstanding Obligation Debt Service Schedules" for the amortization schedule and debt service payments due on the bonds.

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

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

<u>Payment Due</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Fiscal Total</u>
February 1, 2024	\$ 105,000.00	\$ 1,313.00	\$ 106,313.00

As of December 31, 2024

Outstanding Principal Balance Due: \$ 0.00

NOTE: The bond has reached maturity with no outstanding principal remaining. Schedule is left for understanding purposes.

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

The following is a listing of certain obligations of the Town for which tax increment of the Commission has been pledged and outstanding debt service payments due in fiscal year 2024. Reference **APPENDIX C** titled "Outstanding Obligation Debt Service Schedules" for the amortization schedules and debt service payments due on each of the bond series.

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

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

<u>Payment Due</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Fiscal Total</u>
February 1, 2024	\$ 150,000.00	\$ 23,200.00	\$ 173,200.00
August 1, 2024	150,000.00	22,450.00	172,450.00
			\$ 345,650.00

As of December 31, 2024

Outstanding Principal Balance Due: \$ 4,340,000



Town of Highland, Indiana Economic Development Revenue Bonds, Series 2024 (\$9,220,000)
Economic Development and Real Property Improvements for the Cardinal Campus Project – Phase II

Interest Rate: Fixed, 1.00 percent

First Principal Payment: August 1, 2027

Final Principal Payment: February 1, 2044

Source: Tax Increment Revenue **Allocation Area:** Cardinal Campus

<u>First Payment Due</u>	<u>Principal Amount</u>	<u>Interest Amount</u>	<u>Fiscal Total</u>
August 1, 2027	\$ 250,000.00	\$ 46,100.00	\$ 296,100.00

As of December 31, 2024

Outstanding Principal Balance Due: \$ 9,220,000

Reference **APPENDIX C** titled “Outstanding Obligation Debt Service Schedules” provides the allocation area history of establishment, assessment data and tax increment revenue distributions specific to the January 1, 2022 assessment date for taxes due and payable in 2024 for each of the four (4) allocation designated by the Commission for the purposes of tax increment financing to implement redevelopment project plans (redevelopment plans or economic development plans).

SECTION XII

Accounting of Tax Increment Revenue Granted or Loaned to an Entity

The Commission did not grant or loan tax increment revenue to any entity during fiscal year 2024.

SECTION XIII

FY 2024 Distributions of Tax Increment Revenue

The Office of the Lake County Auditor distributed tax increment revenue to the Commission in fiscal year 2024.

<u>Allocation Area</u>	<u>DLGF TIF Code</u>	<u>Spring Installment June 22, 2024</u>	<u>Fall Installment December 20, 2024</u>	<u>FY TOTAL</u>
Highland Acres	T45451	\$ 71,063.20	\$ 71,063.18	\$ 142,126.38
Highland Redevelopment – Downtown ¹	T45452	99,731.97	66,639.47	166,371.44
Highland Commercial Corridors ¹	T45453	599,333.05	426,291.89	1,025,624.94
Cardinal Campus	T45454	221,693.21	192,319.15	414,012.36
TOTALS:		<u>\$ 991,821.43</u>	<u>\$ 756,313.69</u>	<u>\$ 1,748,135.12</u>

Note:

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

SOURCE: FORM 22-TIFs as provided by the Office of the Lake County, Indiana Auditor for tax increment distribution to the Town of Highland, Indiana Redevelopment Commission. Distributions of tax increment included the LOIT-CAGIT property tax credit relief distributions.



SECTION XIV

Individual Components and Assessment Schedules by Allocation Area

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

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

Allocation Area	DLGF TIF Code
Highland Acres Allocation Area	T45451
Highland Redevelopment (Downtown) ¹	T45452
Highland Commercial Corridors ¹	T45453
Cardinal Campus	T45454

Note:

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

SECTION XV

Reference Maps of Designated Allocation Areas in the Redevelopment District

For informational purposes, the Commission has included reference mapping of each allocation area as designated by the Commission prior to December 12, 2024. On December 12, 2023 the Commission approved Resolution No. 2023-15 as a Confirmatory Resolution which merged and consolidated the Highland Redevelopment (Downtown) Allocation Area and the Highland Commercial Corridors Allocation Area as the Highland Consolidated Allocation Area with each continuing to exist as sub-allocation areas within the Highland Consolidated Redevelopment Area. It is recommended that the original declaratory resolution be obtained and reviewed to provide an accurate boundary description for an individual allocation area.

Reference **APPENDIX E** titled “Reference Maps of Designated Allocation Areas.”

SECTION XVI

FY 2024 Annual Report Contact Information

Copies of this FY 2024 Annual Report may be obtained from the offices of the Highland Redevelopment Department located in the Town of Highland Town Hall at 3333 Ridge Road, Highland, Indiana 46422 during regular business hours (Monday through Friday: 8:30am to 4:30pm, except for designated holidays).

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

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

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

Fiscal Year 2024

(January 1, 2024 through December 31, 2024)

APPENDIX A

Summary of Commission Resolutions



January 22, 2024

Resolution Number	Summary of Resolution (by Title)
2024-01	Resolution of HRC to Approve an Agreement for Legal Services to the Town of Highland
2024-02	Resolution of HRC Appointing a Recording Secretary
2024-03	Resolution of HRC Approve an Agreement for Finance Professional Services – def Consulting

February 12, 2024

Resolution Number	Summary of Resolution (by Title)
2024-04	Resolution of HRC Approving An Agreement for Specific Legal Services - Jasaitis
2024-05	Resolution of HRC Approving an Agreement for Engineering Services - NIES
2024-06	Resolution of HRC Consulting Services Regarding Redevelopment of 8401 Indianapolis Boulevard – def Consulting

February 26, 2024

Resolution Number	Summary of Resolution (by Title)
2024-07	Resolution of HRC Concerning Bond Council - Taft, Stettinius & Hollister LLP

March 25, 2024

Resolution Number	Summary of Resolution (by Title)
2024-8	Resolution of HRC Concerning the Fiscal Year 2025 Determination for Tax Increment - Highland Acres
2024-09	Resolution of HRC Concerning the Fiscal Year 2025 Determination for Tax Increment - Cardinal Campus
2024-10	Resolution of HRC Concerning The Fiscal Year 2025 Determination for Tax Increment - Commercial Corridor /Downtown Allocation Areas, as merged
2024-11	Resolution of HRC Approving a Commercial Improvement Grant for 9501 Indianapolis Boulevard - Kabira Realty
2024-12	Resolution of HRC Approving a Commercial Improvement Grant for 2927 Jewett Street - NWI Parkinsons
2024-13	Resolution of HRC Commercial Property Improvement Grant 3805 Ridge Road - Leona Don LLP
2024-14	Resolution of HRC Approving a Commercial Improvement Grant for 2933 Highway Avenue - The Counter David Foreit

May 13, 2024

Resolution Number	Summary of Resolution (by Title)
2024-15	Resolution of HRC Employment/Compensation Redevelopment Commission Assistant



June 10, 2024	
Resolution Number	Summary of Resolution (by Title)
2024-16	Resolution of HRC Commercial Grant Addendum for Leona Don LLP (Res 2024-13) 3805 Ridge Road
2024-17	Resolution of HRC Professional Services American Structure Point – Safe Streets for All (SS4A) USDOT Federal Grant Action Plan Development

July 22, 2024	
Resolution Number	Summary of Resolution (by Title)
2024-18	Resolution of HRC Approve Negotiations for and Potential Purchase of Commercial Property
2024-19	Resolution of HRC Approve Purchase of Property 7941-7950 Kennedy Avenue -Don and Rosemarie Webber

August 19, 2024	
Resolution Number	Summary of Resolution (by Title)
2024-20	Resolution of HRC Professional Services to Prepare a Town Comprehensive Plan - The Arsh Group

October 21, 2024	
Resolution Number	Summary of Resolution (by Title)
2024-21	Resolution of HRC Declaratory Resolution (Kennedy Avenue South Subarea Expansion Area)
2024-22	Resolution of HRC Approve an (Addendum to Resolution 2024-12) increase Commercial Grant for 2927 Jewett

November 18, 2024	
Resolution Number	Summary of Resolution (by Title)
2024-23	Resolution of HRC Approve The Resolution Concerning the FY 2025 Spending Plan

December 12, 2024	
Resolution Number	Summary of Resolution (by Title)
2024-24	Resolution of HRC Establishing the Offering of Property along Indianapolis Boulevard

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2024

(January 1, 2024 through December 31, 2024)

APPENDIX B

Detail of Fund Financial Reports for FY 2024



**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Redevelopment General Fund (Fund 2216)

Fund Summary

Beginning Balance (1.1.2024):	\$ 604,566.39
Revenues:	462,477.67
Expenditures:	(370,564.66)
Ending Balance (12.31.2024)^(a):	\$ 696,479.40

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

Fund Details

General Ledger #	Description	Amount
Revenues		
2216-0000-31028	Main Street Restaurant Crawl	\$ 1,350.00
2216-0000-31100	Property Taxes	316,170.25
2216-0000-31201	FIT Taxes	2,157.41
2216-0000-31202	Excise Taxes	17,861.86
2216-0000-31206	CVET Taxes	1,137.39
2216-0000-36100	Redevelopment General Interest	120,275.87
2216-0000-36500	Miscellaneous Revenue - State Dated Checks	162.50
2216-0000-26800	Employee Share Medical Premium	3,142.10
2216-0000-39900	Redevelopment General - Miscellaneous	145.29
2216-0000-39909	Maker's Market Booth Fee	75.00
Total Revenues:		\$ 462,477.67
Expenditures		
2216-0000-0900	Redevelopment General - Non-Appropriation	\$ 275.00
2216-0000-11101	Redevelopment General - Commission Salaries	-
2216-0000-11102	Redevelopment General - Salaries	26,624.25
2216-0000-11107	Redevelopment General - Director Salary	70,791.20
2216-0000-11116	Redevelopment General - Personal Temporary	-
2216-0000-11134	Redevelopment General - Recording Secretary	688.56
2216-0000-11198	Salary Increase Placeholder	-
2216-0000-11201	General FICA & Medicare	7,089.58
2216-0000-11209	Redevelopment General PERF	10,910.42
2216-0000-11210	Redevelopment General PERF Annuity by Empl	2,922.40
2216-0000-20003	Miscellaneous Supplies	1,787.78
2216-0000-20004	Main Street Supplies	50.00
2216-0000-31001	Legal Fees	4,820.00
2216-0000-31003	Consulting Fees	41,873.50
2216-0000-31027	Safe Street Local Match	60,000.00
2216-0000-33001	Redevelopment General - Legal Notices	127.99
2216-0000-33002	Redevelopment General - Printing	-
2216-0000-34001	Redevelopment General - Bond Premium	317.50
2216-0000-34023	Redevelopment General - Medical/Dental	41,790.55
2216-0000-34043	Redevelopment General - Life Insurance	133.94
2216-0000-35008	Utilities	135.82
2216-0000-35111	Decorative Lighting	74,579.00
2216-0000-39001	Redevelopment General - Subscriptions & Dues	696.99
2216-0000-39002	Redevelopment General - Refunds/Indemnities	-
2216-0000-39003	Redevelopment General - Public Relations	726.00
2216-0000-39020	Information & Comm Technical Service	17,009.00
2216-0000-39030	Main Street Professional Services	7,215.18
2216-0000-45200	Redevelopment General - Transfer	-
Total Expenditures:		\$ 370,564.66
Assets		
2216-0000-10100	Cash in Bank	\$ 569,188.64
2216-0000-10200	Payroll Cash	-
2216-0000-15100	Investments	127,290.76
Total Assets:		\$ 696,479.40
Liabilities		
2216-0000-20200	Accounts Payable	\$ (1,968.12)
Total Liabilities:		\$ (1,968.12)
Fund Equity		
2216-0000-27100	Fund Balance	\$ 606,534.51
Total Fund Equity:		\$ 606,534.51

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Redevelopment Bond & Interest Non-Exempt (Fund 3311)

Fund Summary

Beginning Balance (1.1.2024):	\$ 187,707.34
Revenues:	-
Expenditures:	(106,312.50)
Ending Balance (12.31.2024)^(a):	\$ 81,394.84

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

Fund Details

General Ledger # Description	Amount
Revenues	
3311-0000-00000	\$ -
Total Revenues:	\$ -
Expenditures	
3311-0000-39011 Payment of Principal	\$ 105,000.00
3311-0000-39012 Bond Payment of Interest	1,312.50
3311-0000-39013 Paying Agent Fee	-
Total Expenditures:	\$ 106,312.50
Assets	
3311-0000-10100 Cash in Bank	\$ 81,394.84
Total Assets:	\$ 81,394.84
Liabilities	
3311-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
3311-0000-27100 Fund Balance	\$ 187,707.34
Total Fund Equity:	\$ 187,707.34

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Redevelopment Capital (Fund 4406)

Fund Summary

Beginning Balance (1.1.2024):	\$ 1,848,957.20
Revenues:	65,156.56
Expenditures:	(185,000.87)
Ending Balance (12.31.2024)^(a):	\$ 1,729,112.89

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

Fund Details

General Ledger #	Description	Amount
Revenues		
4406-0000-36100	Redevelopment Capital Interest	\$ 23,155.33
4406-0000-36102	Interest in Bank 12	42,001.23
	Total Revenues:	\$ 65,156.56
Expenditures		
4406-0000-31005	Redevelopment Capital: Engineering &	\$ 6,413.09
4406-0000-31007	Redevelopment Capital: Maintenance / Repair	9,866.64
4406-0000-31008	Redevelopment Capital: Tree Replacement	-
4406-0000-31019	Landscape Services	6,600.00
4406-0000-34002	Façade Improvement Fund	121,894.94
4406-0000-39019	Other Legal Services: Land Acquisition	10,323.70
4406-0000-39023	Bond Financial Advisory Services	17,820.00
4406-0000-39025	Property Appraisal Services	12,000.00
4406-0000-39040	Community Garden Services	82.50
4406-0000-42001	Redevelopment Capital Wayfinding Signs	-
4406-0000-42012	Legacy Art on Trails Grant	-
	Total Expenditures:	\$ 185,000.87
Assets		
4406-0000-10100	Cash in Bank	\$ 159,165.70
4406-0000-10104	Cash in Bank 12	1,134,193.79
4406-0000-15100	Investments	435,753.40
	Total Assets:	\$ 1,729,112.89
Liabilities		
4406-0000-20200	Accounts Payable	\$ -
	Total Liabilities:	\$ -
Fund Equity		
4406-0000-20200	Fund Balance	\$ 1,848,957.20
	Total Fund Equity:	\$ 1,848,957.20

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Downtown Redevelopment District Allocation Area (Fund 4445)^a

Fund Summary

Beginning Balance (1.1.2024):	\$ 1,105,693.72
Revenues:	166,371.44
Expenditures:	(378,712.20)
Ending Balance (12.31.2024)^(b):	\$ 893,352.96

Fund Details

General Ledger #	Description	Amount
Revenues		
4445-0000-31100	Highland Downtown TIF-Property Tax- Corridor	\$ 166,371.44
	Total Revenues:	\$ 166,371.44
Expenditures		
4445-0000-31005	Engineering Fence Main Square	\$ 7,018.27
4445-0000-35001	Repair Electric (Ridge & Highway)	13,680.00
4445-0000-35014	Kennedy Phase I: K&S Engineering	3,000.00
4445-0000-43095	Acquisition of Parcels	355,013.93
	Total Expenditures:	\$ 378,712.20
Assets		
4445-0000-10100	Cash in Bank	\$ 893,352.96
	Total Assets:	\$ 893,352.96
Liabilities		
4445-0000-20200	Accounts Payable	\$ -
	Total Liabilities:	\$ -
Fund Equity		
4445-0000-27100	Fund Balance	\$ 1,105,693.72
	Total Fund Equity:	\$ 1,105,693.72

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

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

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Highland Acres Allocation Area (Fund 4446)

Fund Summary

Beginning Balance (1.1.2024):	\$ 919,248.86
Revenues:	142,126.38
Expenditures:	-
Ending Balance (12.31.2024)^(a):	\$ 1,061,375.24

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

Fund Details

General Ledger # Description	Amount
Revenues	
4446-0000-31100 Highland Acres TIF-Property Tax	\$ 142,126.38
Total Revenues:	\$ 142,126.38
Expenditures	
4446-0000-00000	\$ -
Total Expenditures:	\$ -
Assets	
4446-0000-10100 Cash in Bank	\$ 1,061,375.24
Total Assets:	\$ 1,061,375.24
Liabilities	
4446-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4446-0000-27100 Fund Balance	\$ 919,248.86
Total Fund Equity:	\$ 919,248.86

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Commercial Corridors Allocation Area (Fund 4447)^a

Fund Summary

Beginning Balance (1.1.2024):	\$ 5,790,594.95
Revenues:	1,088,626.81
Expenditures:	-
Ending Balance (12.31.2024)^(b):	\$ 6,879,221.76

Fund Details

General Ledger # Description	Amount
Revenues	
4447-0000-31100 Property Tax -TIF-Redevelopment	\$ 1,025,624.94
4447-0000-36102 Interest in Bank 12	63,001.87
Total Revenues:	\$ 1,088,626.81
Expenditures	
4447-0000-00000	\$ -
Total Expenditures:	\$ -
Assets	
4447-0000-10100 Cash in Bank	\$ 5,229,452.82
4447-0000-10104 Cash in Bank 12	1,649,768.94
Total Assets:	\$ 6,879,221.76
Liabilities	
4447-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4447-0000-27100 Fund Balance	\$ 5,790,594.95
Total Fund Equity:	\$ 5,790,594.95

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

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

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Cardinal Campus Allocation Area (Fund 4448)

Fund Summary

Beginning Balance (1.1.2024):	\$ 176,926.50
Revenues:	414,012.36
Expenditures:	(398,619.71)
Ending Balance (12.31.2024)^(a):	\$ 192,319.15

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

Fund Details

General Ledger # Description	Amount
Revenues	
4447-0000-31100 Property Tax -TIF	\$ 414,012.36
Total Revenues:	\$ 414,012.36
Expenditures	
4448-0000-39011 Payment of Principal	\$ 372,443.21
4448-0000-39012 Bond Payment of Interest	24,926.50
4448-0000-39013 Paying Agent Fee	1,250.00
Total Expenditures:	\$ 398,619.71
Assets	
4448-0000-10100 Cash in Bank	\$ 192,319.15
Total Assets:	\$ 192,319.15
Liabilities	
4448-0000-20200 Accounts Payable	\$ -
Total Liabilities:	\$ -
Fund Equity	
4448-0000-27100 Fund Balance	\$ 176,926.50
Total Fund Equity:	\$ 176,926.50

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Summary of Highland Consolidated Allocation Area (Fund 4445 + Fund 4447)^a

Highland Consolidated Allocation Area^a	
Beginning Balance (1.1.2024):	\$ 6,896,288.67
Revenues:	1,254,998.25
Expenditures:	(378,712.20)
Ending Balance (12.31.2024) ^(b) :	<u>\$ 7,772,574.72</u>

Allocation Area Fund Details		Amount
Revenues		
	Tax Increment Revenue	\$ 1,191,996.38
	Other Revenue (Interest)	63,001.87
	Total Revenues:	<u>\$ 1,254,998.25</u>
Expenditures		
	Total Expenditures:	<u>\$ 378,712.20</u>
Assets		
	Total Assets:	<u>\$ 7,772,574.72</u>
Liabilities		
	Total Liabilities:	<u>\$ -</u>
Fund Equity		
	Total Fund Equity:	<u>\$ 6,896,288.67</u>

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

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

**HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION**

FY 2024 Financial Schedule for the Period Ending December 31, 2024:
Summary of Allocation Area Funds

Allocation Area Funds

Beginning Balance (1.1.2024):	\$ 7,992,464.03
Revenues:	1,811,136.99
Expenditures:	(777,331.91)
Ending Balance (12.31.2024)^(a):	\$ 9,026,269.11

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

Allocation Area Fund Details

	Amount
Revenues	
Tax Increment Revenue	\$ 1,748,135.12
Other Revenue	63,001.87
Total Revenues:	\$ 1,811,136.99
Expenditures	
Total Expenditures:	\$ 777,331.91
Assets	
Total Assets:	\$ 9,026,269.11
Liabilities	
Total Liabilities:	\$ -
Fund Equity	
Total Fund Equity:	\$ 7,992,464.03

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2024

(January 1, 2024 through December 31, 2024)

APPENDIX C

Obligations Debt Service Schedules



**TOWN OF HIGHLAND, INDIANA
REDEVELOPMENT COMMISSION**

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

5/6/2014	Dated Date:
5/6/2014	Accrue Interest Beginning
Variable	Interest Rate

Bond Year	Project Year	Collection Year	Date	Principal	Rate	Interest	Total	Balance Due
0.5		2013	5/6/2014	\$ -		\$ -	\$ -	\$ 2,000,000.00
1.0	1	2014	8/1/2014	-		10,027.00	10,027.00	2,000,000.00
1.5		2014	2/1/2015	110,000.00	2.00%	21,234.00	131,234.00	1,890,000.00
2.0	2	2015	8/1/2015	105,000.00	2.00%	20,134.00	125,134.00	1,785,000.00
2.5		2015	2/1/2016	105,000.00	2.00%	19,084.00	124,084.00	1,680,000.00
3.0	3	2016	8/1/2016	105,000.00	2.00%	18,034.00	123,034.00	1,575,000.00
3.5		2016	2/1/2017	105,000.00	2.00%	16,984.00	121,984.00	1,470,000.00
4.0	4	2017	8/1/2017	105,000.00	2.00%	15,934.00	120,934.00	1,365,000.00
4.5		2017	2/1/2018	105,000.00	2.00%	14,884.00	119,884.00	1,260,000.00
5.0	5	2018	8/1/2018	105,000.00	2.00%	13,834.00	118,834.00	1,155,000.00
5.5		2018	2/1/2019	105,000.00	2.00%	12,784.00	117,784.00	1,050,000.00
6.0	6	2019	8/1/2019	105,000.00	2.00%	11,734.00	116,734.00	945,000.00
6.5		2019	2/1/2020	105,000.00	2.00%	10,684.00	115,684.00	840,000.00
7.0	7	2020	8/1/2020	105,000.00	2.00%	9,634.00	114,634.00	735,000.00
7.5		2020	2/1/2021	105,000.00	2.13%	8,584.00	113,584.00	630,000.00
8.0	8	2021	8/1/2021	105,000.00	2.13%	7,468.00	112,468.00	525,000.00
8.5		2021	2/1/2022	105,000.00	2.30%	6,353.00	111,353.00	420,000.00
9.0	9	2022	8/1/2022	105,000.00	2.30%	5,145.00	110,145.00	315,000.00
9.5		2022	2/1/2023	105,000.00	2.50%	3,938.00	108,938.00	210,000.00
10.0	10	2023	8/1/2023	105,000.00	2.50%	2,625.00	107,625.00	105,000.00
10.5		2023	2/1/2024	105,000.00	2.50%	1,313.00	106,313.00	-
TOTALS				\$ 2,000,000.00		\$ 230,411.00	\$ 2,230,411.00	

**TOWN OF HIGHLAND, INDIANA
REDEVELOPMENT COMMISSION**

Obligation Debt Service Schedule:

Town of Highland, Indiana Economic Development Revenue Bonds, Series 2018 (Cardinal Campus Project)

Bond Year	Project Year	Collection Year	Date	Principal	Rate	Interest	Total	Balance Due
0.5		2018	6/21/2018	\$ -	1.00%	\$ -	\$ -	\$ 5,810,000.00
1.0	1	2018	2/1/2019	-	1.00%	19,219.00	19,219.00	5,810,000.00
1.5		2019	8/1/2019	-	1.00%	29,050.00	29,050.00	5,810,000.00
2.0	2	2019	2/1/2020	145,000.00	1.00%	29,050.00	174,050.00	5,665,000.00
2.5		2020	8/1/2020	145,000.00	1.00%	28,325.00	173,325.00	5,520,000.00
3.0	3	2020	2/1/2021	145,000.00	1.00%	27,600.00	172,600.00	5,375,000.00
3.5		2021	8/1/2021	145,000.00	1.00%	26,875.00	171,875.00	5,230,000.00
4.0	4	2021	2/1/2022	145,000.00	1.00%	26,150.00	171,150.00	5,085,000.00
4.5		2022	8/1/2022	145,000.00	1.00%	25,425.00	170,425.00	4,940,000.00
5.0	5	2022	2/1/2023	150,000.00	1.00%	24,700.00	174,700.00	4,790,000.00
5.5		2023	8/1/2023	150,000.00	1.00%	23,950.00	173,950.00	4,640,000.00
6.0	6	2023	2/1/2024	150,000.00	1.00%	23,200.00	173,200.00	4,490,000.00
6.5		2024	8/1/2024	150,000.00	1.00%	22,450.00	172,450.00	4,340,000.00
7.0	7	2024	2/1/2025	150,000.00	1.00%	21,700.00	171,700.00	4,190,000.00
7.5		2025	8/1/2025	150,000.00	1.00%	20,950.00	170,950.00	4,040,000.00
8.0	8	2025	2/1/2026	150,000.00	1.00%	20,200.00	170,200.00	3,890,000.00
8.5		2026	8/1/2026	155,000.00	1.00%	19,450.00	174,450.00	3,735,000.00
9.0	9	2026	2/1/2027	155,000.00	1.00%	18,675.00	173,675.00	3,580,000.00
9.5		2027	8/1/2027	155,000.00	1.00%	17,900.00	172,900.00	3,425,000.00
10.0	10	2027	2/1/2028	155,000.00	1.00%	17,125.00	172,125.00	3,270,000.00
10.5		2028	8/1/2028	155,000.00	1.00%	16,350.00	171,350.00	3,115,000.00
11.0	11	2028	2/1/2029	155,000.00	1.00%	15,575.00	170,575.00	2,960,000.00
11.5		2029	8/1/2029	160,000.00	1.00%	14,800.00	174,800.00	2,800,000.00
12.0	12	2029	2/1/2030	160,000.00	1.00%	14,000.00	174,000.00	2,640,000.00
12.5		2030	8/1/2030	160,000.00	1.00%	13,200.00	173,200.00	2,480,000.00
13.0	13	2030	2/1/2031	160,000.00	1.00%	12,400.00	172,400.00	2,320,000.00
13.5		2031	8/1/2031	160,000.00	1.00%	11,600.00	171,600.00	2,160,000.00
14.0	14	2031	2/1/2032	160,000.00	1.00%	10,800.00	170,800.00	2,000,000.00
14.5		2032	8/1/2032	160,000.00	1.00%	10,000.00	170,000.00	1,840,000.00
15.0	15	2032	2/1/2033	165,000.00	1.00%	9,200.00	174,200.00	1,675,000.00
15.5		2033	8/1/2033	165,000.00	1.00%	8,375.00	173,375.00	1,510,000.00
16.0	16	2033	2/1/2034	165,000.00	1.00%	7,550.00	172,550.00	1,345,000.00
16.5		2034	8/1/2034	165,000.00	1.00%	6,725.00	171,725.00	1,180,000.00
17.0	17	2034	2/1/2035	165,000.00	1.00%	5,900.00	170,900.00	1,015,000.00
17.5		2035	8/1/2035	165,000.00	1.00%	5,075.00	170,075.00	850,000.00
18.0	18	2035	2/1/2036	170,000.00	1.00%	4,250.00	174,250.00	680,000.00
18.5		2036	8/1/2036	170,000.00	1.00%	3,400.00	173,400.00	510,000.00
19.0	19	2036	2/1/2037	170,000.00	1.00%	2,550.00	172,550.00	340,000.00
19.5		2037	8/1/2037	170,000.00	1.00%	1,700.00	171,700.00	170,000.00
20.0	20	2037	2/1/2038	170,000.00	1.00%	850.00	170,850.00	-
TOTALS				\$ 5,810,000.00		\$ 616,294.00	\$ 6,426,294.00	



**TOWN OF HIGHLAND, INDIANA
REDEVELOPMENT COMMISSION**

Obligation Debt Service Schedule:

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

Bond Year	Project Year	Collection Year	Date	Principal	Rate	Interest	Total	Balance Due
0.5		2027	8/1/2027	\$ 250,000.00	1.00%	46,100.00	\$ 296,100.00	\$ 8,970,000.00
1.0	1	2027	2/1/2028	250,000.00	1.00%	44,850.00	294,850.00	8,720,000.00
1.5		2028	8/1/2028	250,000.00	1.00%	43,600.00	293,600.00	8,470,000.00
2.0	2	2028	2/1/2029	255,000.00	1.00%	42,350.00	297,350.00	8,215,000.00
2.5		2029	8/1/2029	255,000.00	1.00%	41,075.00	296,075.00	7,960,000.00
3.0	3	2029	2/1/2030	255,000.00	1.00%	39,800.00	294,800.00	7,705,000.00
3.5		2030	8/1/2030	255,000.00	1.00%	38,525.00	293,525.00	7,450,000.00
4.0	4	2030	2/1/2031	260,000.00	1.00%	37,250.00	297,250.00	7,190,000.00
4.5		2031	8/1/2031	260,000.00	1.00%	35,950.00	295,950.00	6,930,000.00
5.0	5	2031	2/1/2032	260,000.00	1.00%	34,650.00	294,650.00	6,670,000.00
5.5		2032	8/1/2032	260,000.00	1.00%	33,350.00	293,350.00	6,410,000.00
6.0	6	2032	2/1/2033	265,000.00	1.00%	32,050.00	297,050.00	6,145,000.00
6.5		2033	8/1/2033	265,000.00	1.00%	30,725.00	295,725.00	5,880,000.00
7.0	7	2033	2/1/2034	265,000.00	1.00%	29,400.00	294,400.00	5,615,000.00
7.5		2034	8/1/2034	265,000.00	1.00%	28,075.00	293,075.00	5,350,000.00
8.0	8	2034	2/1/2035	270,000.00	1.00%	26,750.00	296,750.00	5,080,000.00
8.5		2035	8/1/2035	270,000.00	1.00%	25,400.00	295,400.00	4,810,000.00
9.0	9	2035	2/1/2036	270,000.00	1.00%	24,050.00	294,050.00	4,540,000.00
9.5		2036	8/1/2036	275,000.00	1.00%	22,700.00	297,700.00	4,265,000.00
10.0	10	2036	2/1/2037	275,000.00	1.00%	21,325.00	296,325.00	3,990,000.00
10.5		2037	8/1/2037	275,000.00	1.00%	19,950.00	294,950.00	3,715,000.00
11.0	11	2037	2/1/2038	275,000.00	1.00%	18,575.00	293,575.00	3,440,000.00
11.5		2038	8/1/2038	280,000.00	1.00%	17,200.00	297,200.00	3,160,000.00
12.0	12	2038	2/1/2039	280,000.00	1.00%	15,800.00	295,800.00	2,880,000.00
12.5		2039	8/1/2039	280,000.00	1.00%	14,400.00	294,400.00	2,600,000.00
13.0	13	2039	2/1/2040	285,000.00	1.00%	13,000.00	298,000.00	2,315,000.00
13.5		2040	8/1/2040	285,000.00	1.00%	11,575.00	296,575.00	2,030,000.00
14.0	14	2040	2/1/2041	285,000.00	1.00%	10,150.00	295,150.00	1,745,000.00
14.5		2041	8/1/2041	285,000.00	1.00%	8,725.00	293,725.00	1,460,000.00
15.0	15	2041	2/1/2042	290,000.00	1.00%	7,300.00	297,300.00	1,170,000.00
15.5		2042	8/1/2042	290,000.00	1.00%	5,850.00	295,850.00	880,000.00
16.0	16	2042	2/1/2043	290,000.00	1.00%	4,400.00	294,400.00	590,000.00
16.5		2043	8/1/2043	295,000.00	1.00%	2,950.00	297,950.00	295,000.00
17.0	17	2043	2/1/2044	295,000.00	1.00%	1,475.00	296,475.00	-
TOTALS				\$ 9,220,000.00		\$ 829,325.00	\$ 10,049,325.00	



TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2024

(January 1, 2024 through December 31, 2024)

APPENDIX D

Individual Components and Assessment Data Schedules

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Acres Allocation Area (T45451) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-32-479-017.000-026	R	WSU Properties LLC	899,900	899,900	321,130	578,770
45	45-07-32-479-020.000-026	R	Shah & Luke LLC	213,900	213,900	6,290	207,610
45	45-07-32-479-021.000-026	R	Shah & Luke LLC	213,800	213,800	59,520	154,280
45	45-07-32-479-023.000-026	R	Shah & Luke LLC	384,100	384,100	1,800	382,300
45	45-07-32-479-024.000-026	R	Duke of Oil LTD (The)	826,500	826,500	473,410	353,090
45	45-07-32-479-025.000-026	R	Institution Group LLC	139,500	139,500	104,160	35,340
45	45-07-32-479-026.000-026	R	Pinnacle Real Estate Inc	2,043,800	2,043,800	0	2,043,800
45	45-07-32-479-027.000-026	R	Institution Group LLC	1,101,600	1,101,600	0	1,101,600
45	45-07-32-479-028.000-026	R	Title Development Properties LLC	948,100	948,100	104,160	843,940
45	45-07-32-479-029.000-026	R	WSU Properties LLC	219,200	219,200	200,650	18,550
10	Parcels		Totals:	6,990,400	6,990,400	1,271,120	5,719,280

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-16-381-014.000-026	R	The Town Of Highland	0	0	0	0
45	45-07-16-381-015.000-026	R	The Town Of Highland	0	0	0	0
45	45-07-16-381-016.000-026	R	North Star Trust Company Tr #3751	42,200	42,200	47,330	0
45	45-07-16-381-017.000-026	R	North Star Trust Company Tr #3751	39,400	39,400	43,330	0
45	45-07-16-381-018.000-026	R	Webber, Donald E & Rosemarie	106,500	106,500	97,210	5,917
45	45-07-16-381-019.000-026	R	Lake Co Tr Co Tr 3396	160,400	160,400	81,740	50,103
45	45-07-16-381-020.000-026	R	Williams, Gary J & J. Helen Williams h&w	195,600	195,600	149,790	29,179
45	45-07-16-381-021.000-026	R	Lewis, Dan C & Patti Ann	168,700	168,700	118,690	31,854
45	45-07-16-381-022.000-026	R	Marlaur Properties, LLC	212,200	212,200	232,620	0
45	45-07-16-381-023.000-026	R	Mahoney, Dale R	204,900	204,900	162,810	26,809
45	45-07-16-451-001.000-026	R	Town of Highland (non/tax)	0	0	0	0
45	45-07-16-451-002.000-026	R	Department Of Parks Of The Civil	0	0	0	0
45	45-07-21-127-031.000-026	R	Mirza, Sajjad A	105,300	105,300	105,300	0
45	45-07-21-127-032.000-026	R	Zia, Anjum	131,400	50,040	50,040	0
45	45-07-21-127-033.000-026	R	Ekanem, Kufre & Heather Ekanem T/E	190,300	190,300	190,300	0
45	45-07-21-127-034.000-026	R	Avery Insurance Services Inc	151,700	151,700	222,480	0
45	45-07-21-127-035.000-026	R	Johnston, William R	237,800	162,240	162,240	0
45	45-07-21-128-030.000-026	R	Kennedy Avenue LLC	259,300	259,300	152,540	68,001
45	45-07-21-128-031.000-026	R	Kennedy Avenue LLC	147,400	147,400	147,400	0
45	45-07-21-128-032.000-026	R	Berry, Jack L	102,800	102,800	0	65,479
45	45-07-21-128-033.000-026	R	Wozniak, Szymon S & Olaa A Yacoub J/T R/S	169,700	73,020	73,020	0
45	45-07-21-128-034.000-026	R	Bochnowski Liv Tr dtd 4/25/01 (Thomas S & Diane J	182,800	182,800	96,670	54,861
45	45-07-21-129-029.000-026	R	JGN Enterprises, LLC	89,700	89,700	88,770	592
45	45-07-21-129-030.000-026	R	Hobson, Tony	128,600	128,600	128,600	0
45	45-07-21-129-031.000-026	R	Pfeiffer, Michael F & Kathy L Pfeiffer (H&W)	133,900	133,900	131,360	1,618
45	45-07-21-129-032.000-026	R	Cavanaugh, Daniel	112,400	112,400	84,700	17,644
45	45-07-21-129-033.000-026	R	Indiana Land Tr Co Trs of Tr dtd 7-9-19 known as T	140,300	140,300	140,300	0
45	45-07-21-130-029.000-026	R	Spence, James E	205,500	205,500	205,500	0
45	45-07-21-130-030.000-026	R	Fleming, Beverly J	314,000	227,600	227,600	0
45	45-07-21-130-031.000-026	R	Grael LLC	32,500	32,500	29,670	1,803
45	45-07-21-130-032.000-026	R	Crowel, Thomas R & Nancy Jean	32,500	32,500	40,940	0
45	45-07-21-130-033.000-026	R	Crowel, Thomas R & Nancy J	403,500	403,500	591,320	0
45	45-07-21-176-040.000-026	R	Cheker Oil Company Of Indiana Inc	129,200	129,200	46,440	52,714
45	45-07-21-177-033.000-026	R	Daly, Mary D	136,100	136,100	107,600	18,153
45	45-07-21-177-034.000-026	R	Rizo, Steven B & Jose L Jr.	98,300	98,300	98,300	0
45	45-07-21-177-035.000-026	R	Dakota Holdings LLC	112,900	112,900	73,820	24,892
45	45-07-21-177-036.000-026	R	Smith, George A	104,400	104,400	81,440	14,624
45	45-07-21-177-037.000-026	R	Molenda, Paula	160,900	160,900	89,780	45,300
45	45-07-21-177-038.000-026	R	Micka, Wayne R	338,600	338,600	45,380	186,767
45	45-07-21-178-024.000-026	R	Micka, Wayne	228,300	228,300	233,490	0
45	45-07-21-178-026.000-026	R	Micka, Wayne	205,800	205,800	128,750	49,077
45	45-07-21-178-027.000-026	R	Swalek, Fred & Denise h&w	148,700	148,700	148,700	0
45	45-07-21-178-028.000-026	R	Swalek, Fred	125,900	125,900	123,540	1,503
45	45-07-21-178-029.000-026	R	Kozlowski, William J & Dianne M Kozlowski Trustees	284,500	284,500	300,350	0
45	45-07-21-179-014.000-026	R	Kozlowski, William Jas & Nancy M h&w	149,600	149,600	149,600	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-179-015.000-026	R	Max Properties LLC	187,800	187,800	93,150	60,288
45	45-07-21-179-016.000-026	R	Micka, Wayne & Lisa J Belinsky J/TR/S	123,600	123,600	123,600	0
45	45-07-21-179-017.000-026	R	Torres, Melissa Y	108,900	108,900	101,850	4,491
45	45-07-21-179-018.000-026	R	Valle, Edwin	120,500	43,500	43,500	0
45	45-07-21-179-019.000-026	R	Baron, April D	158,800	54,000	54,000	0
45	45-07-21-201-001.000-026	R	MV 2018 LLC	1,302,900	1,302,900	975,990	208,226
45	45-07-21-201-002.000-026	R	MV 2018 LLC	97,900	97,900	105,090	0
45	45-07-21-201-003.000-026	R	MV 2018 LLC	1,099,400	1,099,400	1,591,700	0
45	45-07-21-205-001.000-026	R	Grimm, Steven	46,700	46,700	48,390	0
45	45-07-21-205-002.000-026	R	Wolf 1 Enterprises LLC	367,000	367,000	367,000	0
45	45-07-21-205-003.000-026	R	Cox, David F Cox & Lynne J Cox Family Trust	200,000	200,000	173,810	16,682
45	45-07-21-206-001.000-026	R	DOWNEY REALTY LLC	343,400	343,400	262,580	51,478
45	45-07-21-206-003.000-026	R	Harris NA Tr #2912	458,000	458,000	346,100	71,275
45	45-07-21-251-001.000-026	R	DEB Holdings, LLC	120,600	120,600	119,770	529
45	45-07-21-251-002.000-026	R	Sahib Isher LLC	793,700	793,700	851,730	0
45	45-07-21-252-001.000-026	R	Borsuk, Stephen	108,200	108,200	103,300	3,121
45	45-07-21-252-002.000-026	R	FroYo Properties LLC	293,500	293,500	320,140	0
45	45-07-21-253-001.000-026	R	Malo Properties, LLC	99,500	99,500	99,680	0
45	45-07-21-253-002.000-026	R	Malo Properties, LLC	697,700	697,700	654,110	27,765
45	45-07-21-254-001.000-026	R	Kalokhe Office LLC	252,600	252,600	233,830	11,956
45	45-07-21-302-001.000-026	R	Northern Indiana Pub. Service Co	11,100	11,100	8,330	1,764
45	45-07-21-302-002.000-026	R	Highland Osborn Partners Llc (re- recorded)	25,000	25,000	15,440	6,089
45	45-07-21-302-003.000-026	R	Pukoszek, Stanley W.	196,700	89,220	89,220	0
45	45-07-21-302-004.000-026	R	Wicker View Rentals LLC	256,000	256,000	256,000	0
45	45-07-21-302-005.000-026	R	Vasquez, Charlie & Daisy Zamora J/T R/S	177,300	177,300	177,300	0
45	45-07-21-302-006.000-026	R	Highland Osborn Partners LLC (re- recorded)	51,600	51,600	24,640	17,172
45	45-07-21-302-007.000-026	R	Brown, James M	278,900	278,900	278,900	0
45	45-07-21-302-008.000-026	R	One Best Property LLC	147,700	147,700	158,070	0
45	45-07-21-302-009.000-026	R	Trebol LLC	220,000	220,000	220,000	0
45	45-07-21-302-010.000-026	R	TREBOL LLC	219,800	219,800	219,800	0
45	45-07-21-302-011.000-026	R	Trebol LLC	203,200	203,200	203,200	0
45	45-07-21-302-012.000-026	R	Zadvorna, Valentyna	188,800	84,480	84,480	0
45	45-07-21-302-013.000-026	R	Bachmann, Alexandra	192,500	87,100	87,100	0
45	45-07-21-302-014.000-026	R	Leeps Supply Company Inc	333,500	333,500	0	212,423
45	45-07-21-302-019.000-026	R	Creative Beauty School Incorporated	466,300	0	0	0
45	45-07-21-326-001.000-026	R	Eriks Holdings LLC	738,900	738,900	586,560	97,033
45	45-07-21-326-002.000-026	R	Northern Indiana Public Service Co	100	100	112,020	0
45	45-07-21-326-003.000-026	R	Northern Indiana Public Service Co	3,100	3,100	1,140	1,248
45	45-07-21-326-004.000-026	R	Cor, Properties	1,086,900	1,086,900	5,690	688,679
45	45-07-21-326-007.000-026	R	Demand Real Results LLC	683,100	683,100	754,810	0
45	45-07-21-326-008.000-026	R	Demand Real Results LLC	141,700	141,700	141,700	0
45	45-07-21-326-009.000-026	R	Zigterman, Roger M Jr. & Katherine R h&w	131,800	131,800	131,800	0
45	45-07-21-326-010.000-026	R	Zigterman, Carol Ann Revoc Tr dtd 12/12/89	160,000	67,200	67,200	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-326-011.000-026	R	Bailey, Amy L	174,500	63,420	63,420	0
45	45-07-21-326-012.000-026	R	Kessler, James D & Maggie S	204,600	93,960	93,960	0
45	45-07-21-326-013.000-026	R	Longacre, Timothy D Family Revocable Trust	198,500	90,300	90,300	0
45	45-07-21-326-014.000-026	R	Tomczak, Wayne J Sr & Christine A	112,900	112,900	112,900	0
45	45-07-21-326-015.000-026	R	Loera, Rosaisela	152,200	152,200	152,200	0
45	45-07-21-326-016.000-026	R	Condes, Zachery Y	192,400	86,640	86,640	0
45	45-07-21-327-001.000-026	R	Town of Highland Redevelopment Commission	17,600	17,600	0	11,210
45	45-07-21-327-002.000-026	R	Town of Highland Redevelopment Commission	36,500	36,500	0	23,249
45	45-07-21-327-005.000-026	R	Crown Castle Towers 09 LLC	238,900	238,900	76,480	103,454
45	45-07-21-327-006.000-026	R	Town of Highland Redevelopment Commission	17,700	17,700	0	11,274
45	45-07-21-327-007.000-026	R	Town of Highland Redevelopment Commission	32,500	32,500	0	20,701
45	45-07-21-327-009.000-026	R	Pleasant View Dairy Corporation	401,200	401,200	522,830	0
45	45-07-21-327-011.000-026	R	Indiana Land Tr Co Trs of Tr dtd 1-7-21 known as T	138,400	138,400	190,190	0
45	45-07-21-327-013.000-026	R	Indiana Land Trust Co Trs of Tr dtd 1-7-21 known a	76,100	76,100	83,660	0
45	45-07-21-327-015.000-026	R	Sinenergy, LLC	468,500	468,500	658,310	0
45	45-07-21-327-017.000-026	R	Babus, Dumitru	138,500	138,500	159,040	0
45	45-07-21-327-018.000-026	R	Town of Highland by and through its Redevelopment	0	0	58,780	0
45	45-07-21-327-019.000-026	R	Town of Highland by and through its Redevelopment	0	0	81,060	0
45	45-07-21-327-020.000-026	R	Town of Highland Indiana	0	0	111,000	0
45	45-07-21-327-021.000-026	R	Town of Highland Indiana by and Through its Redeve	43,400	43,400	113,980	0
45	45-07-21-327-022.000-026	R	TSC Properties	115,400	115,400	150,470	0
45	45-07-21-327-023.000-026	R	TSC Properties	178,300	178,300	213,920	0
45	45-07-21-328-001.000-026	R	Pleasant View Dairy Corporation	619,700	619,700	615,250	2,834
45	45-07-21-328-005.000-026	R	N E Leep Realty Corp	306,600	306,600	212,320	60,052
45	45-07-21-328-006.000-026	R	Chesapeake & Ohio Railway Co.	100	100	0	64
45	45-07-21-328-007.000-026	R	Chesapeake & Ohio Railway Co.	0	0	0	0
45	45-07-21-328-008.000-026	R	First Financial Bank NA	1,087,300	1,087,300	1,031,220	35,720
45	45-07-21-328-009.000-026	R	DEF Properties LLC	200,600	200,600	172,280	18,038
45	45-07-21-328-010.000-026	R	First Financial Bank NA	29,200	29,200	32,230	0
45	45-07-21-328-011.000-026	R	N E Leep Realty Corp	406,100	406,100	183,710	141,652
45	45-07-21-328-012.000-026	R	Great Lakes Development, LLC	320,100	320,100	258,790	39,052
45	45-07-21-328-013.000-026	R	Faber Holdings - Highland LLC	259,200	259,200	14,010	156,174
45	45-07-21-328-014.000-026	R	Popa, Nick G & Patricia A Popa H & W	434,000	434,000	491,100	0
45	45-07-21-329-001.000-026	R	United States Postal Service	0	0	0	0
45	45-07-21-329-002.000-026	R	United States Postal Service	0	0	0	0
45	45-07-21-329-003.000-026	R	McCormick, Ronald & McCormick, Raquel H & W	3,500	3,500	1,600	1,210
45	45-07-21-329-004.000-026	R	Tomczak, Wayne J & Christine A	171,400	171,400	171,400	0
45	45-07-21-329-005.000-026	R	Steffens, Grace J	201,200	91,920	91,920	0
45	45-07-21-329-006.000-026	R	Somodi, Christina M	189,100	84,660	84,660	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-329-007.000-026	R	Price Point Builders LLC	36,200	36,200	29,680	4,153
45	45-07-21-329-008.000-026	R	Breslin, John Francis & Elizabeth A Breslin (a mar	167,500	72,020	72,020	0
45	45-07-21-329-009.000-026	R	Villarreal, Anthony & Lisa Villarreal h&w	147,700	59,820	59,820	0
45	45-07-21-329-010.000-026	R	A & W Investments	234,600	234,600	218,010	10,567
45	45-07-21-329-011.000-026	R	Telendos Property Holdings LLC	134,600	134,600	90,850	27,867
45	45-07-21-329-012.000-026	R	Spoljoric, Daniel S	250,900	250,900	250,900	0
45	45-07-21-329-013.000-026	R	Decamotan Dean A	175,900	175,900	197,290	0
45	45-07-21-329-014.000-026	R	Doughman, Brian K & Lisa R h&w	162,900	162,900	162,900	0
45	45-07-21-329-015.000-026	R	Highland Chamber Of Commerce Inc	84,900	0	0	0
45	45-07-21-329-016.000-026	R	8544 Kennedy LLC	174,400	174,400	81,060	59,453
45	45-07-21-329-017.000-026	R	Hamzat Realty LLC	112,600	112,600	91,940	13,159
45	45-07-21-329-018.000-026	R	Leo Sporman Mem Vets Of Fw 1109	110,000	0	0	0
45	45-07-21-329-019.000-026	R	Price Point Builders LLC	270,000	270,000	270,000	0
45	45-07-21-330-001.000-026	R	Northern Indiana Public Service Co	300	300	0	191
45	45-07-21-330-002.000-026	R	Hoddypeak Holdings LLC	389,500	389,500	310,760	50,154
45	45-07-21-330-003.000-026	R	Cookish LLC	189,900	189,900	75,740	72,714
45	45-07-21-330-004.000-026	R	Key Motor Car Co	49,500	49,500	44,450	3,217
45	45-07-21-330-005.000-026	R	LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PARTNERSHI	311,700	311,700	298,260	8,561
45	45-07-21-330-006.000-026	R	Danteager Enterprise LLC	362,200	362,200	169,230	122,913
45	45-07-21-330-007.000-026	R	Wontor, Edward L & Wontor Karen	154,500	154,500	154,500	0
45	45-07-21-330-008.000-026	R	Lake County Trust Company Tr 5063	171,000	171,000	115,410	35,408
45	45-07-21-330-009.000-026	R	Lake County Trust Tr 5063	48,700	48,700	54,190	0
45	45-07-21-330-010.000-026	R	Stejurew, LLC	378,500	378,500	286,210	58,784
45	45-07-21-330-011.000-026	R	Stejurew, LLC	29,300	29,300	31,780	0
45	45-07-21-330-013.000-026	R	Gandhi Realty LLC	420,500	420,500	512,320	0
45	45-07-21-330-014.000-026	R	Spains, Incorporated	396,400	396,400	396,400	0
45	45-07-21-330-015.000-026	R	Filler, Scott A & Cheryl Filler H & W	47,800	47,800	35,790	7,650
45	45-07-21-330-016.000-026	R	Filler, Scott A & Cheryl Filler H & W	541,700	541,700	162,020	241,838
45	45-07-21-352-001.000-026	R	Jarchow, Oliver F & Margaret	76,800	76,800	112,890	0
45	45-07-21-376-001.000-026	R	Southlake Community Mental Health Center Inc	309,300	0	0	0
45	45-07-21-376-002.000-026	R	WAH Properties LLC	873,300	873,300	452,050	268,316
45	45-07-21-376-003.000-026	R	Sims Professional Properties LLC	751,400	751,400	782,790	0
45	45-07-21-380-001.000-026	R	Evajo LLC	545,800	100,800	124,060	0
45	45-07-21-380-002.000-026	R	Les Trinity Group LLC	379,900	379,900	134,110	156,556
45	45-07-21-380-003.000-026	R	Les Trinity Group LLC	188,500	188,500	188,500	0
45	45-07-21-380-004.000-026	R	Les Trinity Group LLC	38,700	38,700	38,530	108
45	45-07-21-380-005.000-026	R	Northern Indiana Public Service Co	700	700	0	446
45	45-07-21-380-006.000-026	R	Northern Indiana Public Service Co	3,000	3,000	0	1,911
45	45-07-21-380-007.000-026	R	Northern Indiana Public Service Co	800	800	0	510
45	45-07-21-380-008.000-026	R	Highland, Memorial Post 180	332,200	0	0	0
45	45-07-21-380-009.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-380-010.000-026	R	Northern Indiana Public Service Co	200	200	0	127
45	45-07-21-380-011.000-026	R	Northern Indiana Public Service Co	6,100	6,100	0	3,885
45	45-07-21-380-012.000-026	R	Town Of Highland Indiana	0	0	0	0
45	45-07-21-380-013.000-026	R	Khatra Petro Inc	295,400	295,400	381,680	0
45	45-07-21-380-014.000-026	R	Town Of Highland Indiana	0	0	0	0
45	45-07-21-381-012.000-026	R	DJB Management LLC	136,300	136,300	152,040	0
45	45-07-21-382-020.000-026	R	Lasocki, Roberta A & Timothy D Carlton	300,900	139,260	139,260	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-382-021.000-026	R	McCook LLC Two	186,100	186,100	186,100	0
45	45-07-21-382-022.000-026	R	Lake County Trust Company as Trustee of Tr #5966	230,900	230,900	230,900	0
45	45-07-21-382-023.000-026	R	Bishop, Christina L	259,100	259,100	259,100	0
45	45-07-21-382-024.000-026	R	Corhn, Juanita	270,000	133,200	133,200	0
45	45-07-21-383-017.000-026	R	Chez Nous Proprietes LLC (per deed)	279,200	279,200	279,200	0
45	45-07-21-383-018.000-026	R	Manitou Holdings Group LLC	731,600	731,600	242,560	311,495
45	45-07-21-401-001.000-026	R	Holinga, Irene A Tr of Irene A Holinga Revoc Tr Ag	335,100	335,100	250,830	53,676
45	45-07-21-401-012.000-026	R	Kacak, Phuong Loan Thi	38,500	38,500	26,220	7,822
45	45-07-21-402-001.000-026	R	Takacs, Kenneth M Trustee	256,100	130,020	130,020	0
45	45-07-21-402-012.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr	199,500	199,500	199,500	0
45	45-07-21-403-001.000-026	R	Town of Highland	0	0	68,260	0
45	45-07-21-403-011.000-026	R	Noor Properties LLC	169,500	169,500	198,210	0
45	45-07-21-404-001.000-026	R	Reorganized Ch Of Jesus Christ Of	125,000	0	0	0
45	45-07-21-404-002.000-026	R	Highland 2813 LLC	20,200	20,200	20,230	0
45	45-07-21-404-015.000-026	R	Stirling, Kurt & Kathleen Stirling H&W	173,900	126,552	126,552	0
45	45-07-21-404-016.000-026	R	Business Tech Bay Inc	421,500	421,500	384,080	23,835
45	45-07-21-404-017.000-026	R	Highland 2813 LLC	352,200	352,200	179,370	110,084
45	45-07-21-404-018.000-026	R	G & P Properties, LLC	470,400	470,400	470,400	0
45	45-07-21-404-019.000-026	R	Johnson, Howard A and Bonnie R Johnson H & W	143,800	143,800	118,200	16,306
45	45-07-21-404-020.000-026	R	Johnson, Howard A and Bonnie R Johnson H & W	200,700	200,700	178,220	14,319
45	45-07-21-404-021.000-026	R	Langel Realty LLC	498,000	498,000	448,120	31,771
45	45-07-21-404-022.000-026	R	Langel Realty LLC	362,400	362,400	307,830	34,758
45	45-07-21-404-023.000-026	R	Fijut, Angela	79,500	79,500	67,560	7,605
45	45-07-21-404-024.000-026	R	Langel Realty, LLC	137,500	137,500	134,730	1,764
45	45-07-21-404-025.000-026	R	Fowler Jr, James R & Karen A Fowler H & W	161,100	161,100	113,130	30,555
45	45-07-21-404-026.000-026	R	Blaesing, Jeffery D& Kimberly A h&w	146,100	146,100	164,170	0
45	45-07-21-404-027.000-026	R	Basswood Enterprises LLC	201,700	201,700	201,700	0
45	45-07-21-404-028.000-026	R	Basswood Enterprises LLC	182,800	182,800	182,800	0
45	45-07-21-408-012.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-408-013.000-026	R	Town of Highland Indiana by & through its Redevelo	0	0	125,510	0
45	45-07-21-408-014.000-026	R	Szklarz, Stanislaw & Elizabeth A	234,100	234,100	234,100	0
45	45-07-21-408-015.000-026	R	Biro, Desiree	154,800	154,800	176,790	0
45	45-07-21-408-016.000-026	R	Brand House LLC	328,200	328,200	276,340	33,032
45	45-07-21-408-017.000-026	R	McCormick, Raquel	101,900	101,900	141,260	0
45	45-07-21-408-018.000-026	R	McCormick, Raquel	19,400	19,400	19,610	0
45	45-07-21-408-019.000-026	R	Tharp Realty LLC	154,300	154,300	154,300	0
45	45-07-21-408-020.000-026	R	Tharp Realty LLC	161,100	161,100	189,420	0
45	45-07-21-408-021.000-026	R	Tharp Realty LLC	31,300	31,300	35,850	0
45	45-07-21-451-001.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-451-002.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-451-003.000-026	R	Town of Highland and Redevelopment Commission	0	0	0	0
45	45-07-21-451-004.000-026	R	Highland Highway Property LLC	295,700	295,700	127,750	106,976
45	45-07-21-451-005.000-026	R	Gus And Bessie Kouros Living Trust	123,400	123,400	123,080	204
45	45-07-21-451-006.000-026	R	Seer Holding Company LLC	45,100	45,100	49,840	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-451-007.000-026	R	Seer Holding Company LLC	445,400	445,400	445,400	0
45	45-07-21-451-008.000-026	R	Nazeer, Shaik	421,300	421,300	182,060	152,384
45	45-07-21-451-009.000-026	R	Lake County Public Library	0	0	494,420	0
45	45-07-21-451-010.000-026	R	TRIANGLE EQUITIES, LLC	100	100	120	0
45	45-07-21-451-011.000-026	R	TRIANGLE EQUITIES, LLC	378,700	378,700	378,700	0
45	45-07-21-451-012.000-026	R	Town of Highland Indiana by & through its Redevelo	0	0	156,720	0
45	45-07-21-451-013.000-026	R	McConathy, David W Declar of Living Trust dtd 06/1	141,000	141,000	194,480	0
45	45-07-21-451-014.000-026	R	Kroll, Richard J	0	0	145,010	0
45	45-07-21-451-015.000-026	R	Qureshi, Muhammad Aamir & Naureen Habib h&w and Ta	300,600	300,600	195,420	66,995
45	45-07-21-451-016.000-026	R	Seer Holding Company LLC	45,600	45,600	53,460	0
45	45-07-21-451-017.000-026	R	GSM Group LLC	224,700	224,700	150,860	47,033
45	45-07-21-451-018.000-026	R	GSM Group LLC	36,400	36,400	32,910	2,223
45	45-07-21-451-019.000-026	R	GSM Group LLC	30,000	30,000	33,500	0
45	45-07-21-451-020.000-026	R	Lake County Public Library	0	0	0	0
45	45-07-21-451-021.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-452-001.000-026	R	Civil Town Of Highland	0	0	0	0
45	45-07-21-452-002.000-026	R	Liddybar LLC	564,200	564,200	0	359,368
45	45-07-21-452-004.000-026	R	JDS R3, LLC	306,300	306,300	306,300	0
45	45-07-21-452-007.000-026	R	2930 Highway Avenue LLC	181,400	181,400	209,210	0
45	45-07-21-452-008.000-026	R	JPR Properties LLC	206,600	206,600	140,950	41,816
45	45-07-21-452-009.000-026	R	DEF Properties 2 LLC	363,200	363,200	137,440	143,798
45	45-07-21-452-010.000-026	R	DEF Properties 3 LLC	197,900	197,900	251,830	0
45	45-07-21-452-011.000-026	R	El War Venture LLC	72,000	72,000	55,760	10,344
45	45-07-21-452-012.000-026	R	El War Venture LLC	146,600	146,600	133,910	8,083
45	45-07-21-452-013.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-452-014.000-026	R	Liddybar LLC	58,100	58,100	0	37,007
45	45-07-21-452-015.000-026	R	Belmonte, Antonio L	56,900	56,900	56,980	0
45	45-07-21-452-016.000-026	R	Reno, Robert C & Gail J Reno H & W	182,800	182,800	151,860	19,707
45	45-07-21-452-017.000-026	R	Stirling, Cary J & Luann Trs under Cary & Luann St	113,500	113,500	100,860	8,051
45	45-07-21-452-018.000-026	R	Rich, Patricia A Revoc Tr dtd 12/5/16	71,200	71,200	79,370	0
45	45-07-21-452-019.000-026	R	El War Venture Llc	33,800	33,800	46,400	0
45	45-07-21-452-020.000-026	R	El War Venture Llc	136,700	136,700	178,040	0
45	45-07-21-452-021.000-026	R	NWI Parkinsons Inc	290,400	0	293,660	0
45	45-07-21-452-022.000-026	R	Housemart.biz Inc	254,800	254,800	214,690	25,548
45	45-07-21-452-023.000-026	R	Popa, Nick G & Patricia A Popa H & W	208,700	208,700	208,700	0
45	45-07-21-452-024.000-026	R	Popa, Nick G & Patricia A Popa H & W	241,000	241,000	135,840	66,982
45	45-07-21-452-025.000-026	R	Bakker, Susan M	277,300	277,300	236,780	25,809
45	45-07-21-453-003.000-026	R	Lincolnwood Center LLC	852,400	852,400	817,280	22,370
45	45-07-21-453-005.000-026	R	Town of Highland	0	0	0	0
45	45-07-21-453-006.000-026	R	Northern Indiana Public Service Co	1,500	1,500	550	605
45	45-07-21-453-007.000-026	R	Northern Indiana Public Service Co	500	500	120	242
45	45-07-21-453-008.000-026	R	Highland, Parks & Recreation Board	0	0	0	0
45	45-07-21-453-009.000-026	R	Gonzalez, Elizabeth	210,200	97,320	97,320	0
45	45-07-21-453-010.000-026	R	Reed, Kristyn	185,200	82,320	82,320	0
45	45-07-21-453-011.000-026	R	Wallace, Cecilia	195,700	88,620	88,620	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-453-012.000-026	R	Caddick, Judith A Tr u/t/a dtd 12/11/13 referred t	203,200	93,120	93,120	0
45	45-07-21-453-013.000-026	R	Robinson, Allen	210,600	97,560	97,560	0
45	45-07-21-453-014.000-026	R	Fross, Harold D	226,100	81,900	81,900	0
45	45-07-21-453-015.000-026	R	DeBoer, Valerie J & David K BassT/C	247,700	119,820	119,820	0
45	45-07-21-453-016.000-026	R	Sabo, Richard J Sr	195,700	76,140	76,140	0
45	45-07-21-453-017.000-026	R	Haro, Lisette	183,800	81,480	81,480	0
45	45-07-21-453-018.000-026	R	White, Gloria K	195,700	76,140	76,140	0
45	45-07-21-453-019.000-026	R	Wilson, Linda	202,000	92,400	92,400	0
45	45-07-21-453-020.000-026	R	Blanco, Arthur & Donna h&w	193,300	87,180	87,180	0
45	45-07-21-453-021.000-026	R	Ford, Amy L & Annaliese K Ford	202,200	92,520	92,520	0
45	45-07-21-453-022.000-026	R	Casiano, Michele	188,800	84,480	84,480	0
45	45-07-21-453-023.000-026	R	Grelak, John	183,500	183,500	183,500	0
45	45-07-21-453-024.000-026	R	Daiber, Michael & Allison h&w	187,600	83,760	83,760	0
45	45-07-21-453-025.000-026	R	Galic, Milos	192,700	86,820	86,820	0
45	45-07-21-453-026.000-026	R	Keefner, Joseph E	192,300	86,580	86,580	0
45	45-07-21-453-027.000-026	R	Zdrnja, Ranko & Ana h&w	188,800	84,480	84,480	0
45	45-07-21-453-028.000-026	R	Dabrowski, Suzanne D	147,200	59,520	59,520	0
45	45-07-21-453-029.000-026	R	Savich, Paul aka Paul M Savich	187,000	83,400	83,400	0
45	45-07-21-453-030.000-026	R	Goodman, James W	190,300	85,380	85,380	0
45	45-07-21-453-031.000-026	R	8845 Kennedy LLC	1,405,900	1,405,900	0	895,491
45	45-07-21-454-001.000-026	R	Musch, Dan A	198,300	90,180	90,180	0
45	45-07-21-454-002.000-026	R	Barbir, Bosko V	224,400	105,840	105,840	0
45	45-07-21-454-003.000-026	R	Pucci, Nicole M	181,700	80,220	80,220	0
45	45-07-21-454-004.000-026	R	Campbell, Jessica & Marcia Hillegonds	197,900	89,940	89,940	0
45	45-07-21-454-005.000-026	R	Johnson, Natalie R	181,700	80,220	80,220	0
45	45-07-21-454-006.000-026	R	Cesinger, Diana K	181,700	80,220	80,220	0
45	45-07-21-454-007.000-026	R	Gomez,Hector Mario	181,700	66,220	66,220	0
45	45-07-21-454-008.000-026	R	Ashton, Nancy J.	190,300	85,380	85,380	0
45	45-07-21-454-009.000-026	R	Pistalo, Vanja	181,700	80,220	80,220	0
45	45-07-21-454-010.000-026	R	Kaczmarzewski, Jennifer	192,500	86,700	86,700	0
45	45-07-21-454-011.000-026	R	Maciejewski, Andrew W and Dawn, Husband and Wife	181,700	80,220	80,220	0
45	45-07-21-454-012.000-026	R	Salcedo, Ulises and Velez, Roman Xaymara, H&W	191,500	86,100	86,100	0
45	45-07-21-454-013.000-026	R	Dzurochak, Wilene and Joseph C Dzurochak Living Tr	181,800	55,320	55,320	0
45	45-07-21-454-014.000-026	R	Stern, John M & Grace M Stern Trs under the Joint	210,600	97,560	97,560	0
45	45-07-21-454-015.000-026	R	Schafer, Mary J	181,700	80,220	80,220	0
45	45-07-21-454-016.000-026	R	Pernice, Victor Jacob	186,500	83,100	83,100	0
45	45-07-21-454-017.000-026	R	Albomonte, Donna M	184,300	81,780	81,780	0
45	45-07-21-454-018.000-026	R	Magee, Felicia	190,300	85,380	85,380	0
45	45-07-21-454-019.000-026	R	Callahan, Paula	181,700	80,220	80,220	0
45	45-07-21-454-020.000-026	R	Bukowski, Joseph C	181,700	80,220	80,220	0
45	45-07-21-454-021.000-026	R	Hartville, Hubert L Jr	182,500	80,700	80,700	0
45	45-07-21-454-022.000-026	R	Sampram, Linda E	195,600	88,560	88,560	0
45	45-07-21-454-023.000-026	R	Marker, Lee D & Deborah K h&w	184,300	81,780	81,780	0
45	45-07-21-454-024.000-026	R	Vega, Emilio J	184,000	56,640	56,640	0
45	45-07-21-454-025.000-026	R	Harris, Michael J	196,900	89,340	89,340	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-454-026.000-026	R	Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff	204,400	93,840	93,840	0
45	45-07-21-454-027.000-026	R	Muro, Henry A	199,000	90,600	90,600	0
45	45-07-21-454-028.000-026	R	Meza, Marco A & Rosa M Castillo-Meza h&w	185,300	82,380	82,380	0
45	45-07-21-454-029.000-026	R	Fase, Kimberly J	199,100	90,660	90,660	0
45	45-07-21-454-030.000-026	R	PHIPPS, DENISE F	196,800	89,280	89,280	0
45	45-07-21-454-031.000-026	R	Vallone, Trina L	198,100	90,060	90,060	0
45	45-07-21-454-032.000-026	R	Duboise, Chris	212,200	98,520	98,520	0
45	45-07-21-454-033.000-026	R	Ramirez, Jose & Ramirez, Michelle R. (H&W)	199,000	90,600	90,600	0
45	45-07-21-454-034.000-026	R	Lewis, Alysia Dawn	196,900	89,340	89,340	0
45	45-07-21-454-035.000-026	R	Bell, Gabriel	214,100	99,660	99,660	0
45	45-07-21-454-036.000-026	R	Czaja, Shawn Allan	225,300	106,380	106,380	0
45	45-07-21-454-037.000-026	R	Sadchikova, Lyudmila A	185,300	82,380	82,380	0
45	45-07-21-454-038.000-026	R	STANKUS, NANCY M	200,800	91,680	91,680	0
45	45-07-21-454-039.000-026	R	Goodwin, Mildred S	203,000	93,000	93,000	0
45	45-07-21-454-040.000-026	R	Josvilaite, Vitalija	182,500	80,700	80,700	0
45	45-07-21-454-041.000-026	R	Reyes, Monica C	182,200	80,520	80,520	0
45	45-07-21-454-042.000-026	R	Hauter, Valerie	182,500	80,700	80,700	0
45	45-07-21-454-043.000-026	R	Krawczyk, Leonard	184,000	81,600	81,600	0
45	45-07-21-454-044.000-026	R	Frigo, Jennifer A	181,200	79,920	79,920	0
45	45-07-21-454-045.000-026	R	Halloran, Kristin	181,700	80,220	80,220	0
45	45-07-21-454-046.000-026	R	Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs unde	193,600	73,360	73,360	0
45	45-07-21-454-047.000-026	R	Dye, Larry M Jr	181,700	80,220	80,220	0
45	45-07-21-454-048.000-026	R	Peters, Pete F. Dolores T., H&W	191,600	86,160	86,160	0
45	45-07-21-455-001.000-026	R	Strom, Esther Lynn	185,200	82,320	82,320	0
45	45-07-21-455-002.000-026	R	Spoelhof, Kristin M	197,600	89,760	89,760	0
45	45-07-21-455-003.000-026	R	Rivera, Elizabeth L	185,100	82,260	82,260	0
45	45-07-21-455-004.000-026	R	Kapala, Kathleen M & Mary J Kapala (JTRS)	190,000	85,200	85,200	0
45	45-07-21-455-005.000-026	R	Stone, Nicholas B	184,800	82,080	82,080	0
45	45-07-21-455-006.000-026	R	Gibbs, Tammy L	199,100	90,660	90,660	0
45	45-07-21-455-007.000-026	R	Lusk, Erin C	183,800	81,480	81,480	0
45	45-07-21-455-008.000-026	R	Jones, Charlinda	251,600	122,160	122,160	0
45	45-07-21-455-009.000-026	R	Smith, Amber R	194,400	87,840	87,840	0
45	45-07-21-455-010.000-026	R	Seaman, Kristopher W.	182,500	80,700	80,700	0
45	45-07-21-455-011.000-026	R	Watchtower Bible and Tract Society of New York Inc	193,300	87,180	87,180	0
45	45-07-21-455-012.000-026	R	Babich, Elaine	193,800	73,480	73,480	0
45	45-07-21-455-013.000-026	R	Goodes, Pamela	193,100	87,060	87,060	0
45	45-07-21-455-014.000-026	R	Geddes, Antoinette C	183,300	81,180	81,180	0
45	45-07-21-455-015.000-026	R	Gray, Dennis W & Susan J	237,500	113,700	113,700	0
45	45-07-21-455-016.000-026	R	Sheehan, Kevin J	195,700	88,620	88,620	0
45	45-07-21-455-017.000-026	R	Kiefor, Elizabeth May	195,600	88,560	88,560	0
45	45-07-21-455-018.000-026	R	Dragos, David	190,800	190,800	190,800	0
45	45-07-21-455-019.000-026	R	Bakker, Christina L	189,900	85,140	85,140	0
45	45-07-21-455-020.000-026	R	Walen, David and Maroc, Melissa	188,900	84,540	84,540	0
45	45-07-21-455-021.000-026	R	Margraf, Susan K Trust dtd 03/08/17	192,500	86,700	86,700	0
45	45-07-21-455-022.000-026	R	Wilkins, Lois A f/n/a Lois A Williams	198,900	198,900	198,900	0
45	45-07-21-455-023.000-026	R	Kalafatic, Marie A	184,000	81,600	81,600	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-455-024.000-026	R	Kuridza, Borislav	196,300	88,980	88,980	0
45	45-07-21-455-025.000-026	R	Brown, Nicole C	184,800	82,080	82,080	0
45	45-07-21-455-026.000-026	R	Armstrong, Deidre Y	198,300	90,180	90,180	0
45	45-07-21-455-027.000-026	R	Kiszenia, Barbara M & Eric J h&w	186,500	70,620	70,620	0
45	45-07-21-455-028.000-026	R	Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22	196,500	89,100	89,100	0
45	45-07-21-455-029.000-026	R	Kim, Suk Young & Tai Hee Chiang J/T	183,800	81,480	81,480	0
45	45-07-21-455-030.000-026	R	Kocsis, Jonathan P	195,700	88,620	88,620	0
45	45-07-21-455-031.000-026	R	Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr kn	186,500	83,100	83,100	0
45	45-07-21-455-032.000-026	R	Czapkowicz, Paul L	185,200	82,320	82,320	0
45	45-07-21-456-001.000-026	R	Nadina Inc	729,800	729,800	799,340	0
45	45-07-21-456-002.000-026	R	Muller, Courtney Elizabeth	243,800	117,480	117,480	0
45	45-07-21-456-003.000-026	R	Doss, Maiysha	181,700	80,220	80,220	0
45	45-07-21-456-004.000-026	R	Garcia, Juan M	194,400	87,840	87,840	0
45	45-07-21-456-005.000-026	R	Whitten, Tawnie	188,800	84,480	84,480	0
45	45-07-21-456-006.000-026	R	Delgado, Mary A Trustee, Mary A Delgado Trust date	194,400	73,840	73,840	0
45	45-07-21-456-007.000-026	R	Stepien, John	184,600	81,960	81,960	0
45	45-07-21-456-008.000-026	R	Boughamer, James	220,900	103,740	103,740	0
45	45-07-21-456-009.000-026	R	West, Venetta	181,700	80,220	80,220	0
45	45-07-21-456-010.000-026	R	Hartt, Sarah	183,300	81,180	81,180	0
45	45-07-21-456-011.000-026	R	Hahn, Paul J	191,200	85,920	85,920	0
45	45-07-21-456-012.000-026	R	Roach, Jacqueline M	209,200	96,720	96,720	0
45	45-07-21-456-013.000-026	R	Cook, Holly, A	185,200	82,320	82,320	0
45	45-07-21-456-014.000-026	R	Ritter, Jessica	198,300	90,180	90,180	0
45	45-07-21-456-015.000-026	R	Wright, Donna A	184,000	81,600	81,600	0
45	45-07-21-456-016.000-026	R	Conaway, Cassandre L	195,700	88,620	88,620	0
45	45-07-21-456-017.000-026	R	Muhammad, William H & Annie Jean Johnson, H&W	194,700	88,020	88,020	0
45	45-07-21-456-018.000-026	R	Rivera, Iris C. & Lopez, Magdalena	192,700	192,700	192,700	0
45	45-07-21-456-019.000-026	R	Smith, Toya P	207,400	95,640	95,640	0
45	45-07-21-456-020.000-026	R	Raymond, Christine	244,000	117,600	117,600	0
45	45-07-21-456-021.000-026	R	Langer, Allison M	201,300	91,980	91,980	0
45	45-07-21-456-022.000-026	R	Anderson, John G	187,300	83,580	83,580	0
45	45-07-21-456-023.000-026	R	Oprea, Cara M	190,100	85,260	85,260	0
45	45-07-21-456-024.000-026	R	Roque, Angela	184,800	82,080	82,080	0
45	45-07-21-456-025.000-026	R	Oberg, Mary L Revocable Living Trust	207,400	95,640	95,640	0
45	45-07-21-457-001.000-026	R	Town of Highland	0	0	600	0
45	45-07-21-457-003.000-026	R	Moes, Larry J & Kathy J	193,700	87,420	87,420	0
45	45-07-21-457-004.000-026	R	Garcia Fernando	178,300	78,180	78,180	0
45	45-07-21-457-005.000-026	R	Burgans, Criad R & Sandra L h&w	231,300	109,980	109,980	0
45	45-07-21-457-006.000-026	R	Lin, Shawn	299,000	299,000	183,280	73,708
45	45-07-21-457-007.000-026	R	Simkus, Gerald J & Janice J	296,500	296,500	155,650	89,715
45	45-07-21-457-008.000-026	R	Tokarz, Jeffrey W & Christine R & Lovell, Rosean	173,500	50,340	50,340	0
45	45-07-21-457-009.000-026	R	2912 Grantley Avenue LLC	370,200	370,200	256,880	72,179
45	45-07-21-457-010.000-026	R	Fulton, William L. and Kathi R., H&W	375,700	198,020	198,020	0
45	45-07-21-457-011.000-026	R	Garcia, Rudolph & Rachel	223,100	91,060	91,060	0
45	45-07-21-457-012.000-026	R	Staroscak, Ronald E & Tamalee M Staroscak Co Trs	262,900	129,660	129,660	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland (Downtown) Sub-Allocation Area (T45452) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-21-457-013.000-026	R	Wildman, Brad & Julie A	234,200	111,720	111,720	0
45	45-07-21-457-014.000-026	R	Jameyfield Family Trust	256,300	124,980	124,980	0
45	45-07-21-457-015.000-026	R	Kroll, Gerald B & Adele J Kroll Co-Trs of the Gera	209,000	82,600	82,600	0
45	45-07-21-457-016.000-026	R	Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (	198,000	90,000	90,000	0
45	45-07-21-505-002.000-026	R	Norfolk Southern Corporation	0	0	0	0
45	45-07-22-355-002.000-026	R	Campbell, Michael S & Nicholas L Campbell and Mich	179,400	179,400	179,400	0
45	45-07-22-451-039.000-026	R	Haynes, Donald P & Peggy Scott	251,400	124,320	124,320	0
45	45-07-33-505-003.000-026	R	Norfolk Southern Corporation	0	0	0	0
408	Parcels		Totals:	82,138,700	63,066,972	56,113,032	6,953,941

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-17-476-005.000-026	R	Little Calumet River Basin Development Commission	0	0	0	0
45	45-07-17-476-011.000-026	R	Highland 41 Investment LLC	1,096,000	1,096,000	967,970	87,597
45	45-07-17-476-012.000-026	R	Town of Highland Redevelopment Commission	0	0	25,900	0
45	45-07-17-478-003.000-026	R	Emro Marketing Co	1,733,100	1,733,100	1,731,470	1,115
45	45-07-20-226-004.000-026	R	Town of Highland Redevelopment Commission	0	0	313,310	0
45	45-07-20-226-005.000-026	R	Town of Highland Redevelopment Commission	0	0	223,980	0
45	45-07-20-226-006.000-026	R	Town of Highland Redevelopment Commission	0	0	260,550	0
45	45-07-20-226-007.000-026	R	Town of Highland Redevelopment Commission	0	0	1,490	0
45	45-07-20-226-008.000-026	R	Town of Highland Redevelopment Commission	0	0	560	0
45	45-07-20-427-012.000-026	R	Mycka, Richard & Winnie Mycka Living Trust dtd 04/	216,200	216,200	192,130	16,469
45	45-07-20-427-014.000-026	R	Smart Choice Auto Finance Inc	627,800	627,800	451,920	120,336
45	45-07-20-427-029.000-026	R	Smola, Jason & Jennifer A h&w	274,400	135,840	135,840	0
45	45-07-20-427-030.000-026	R	Thomas, Jason & Jessica Jeanne h&w	293,200	147,120	147,120	0
45	45-07-20-427-032.000-026	R	Johns, Norma J Trs Tr	416,200	416,200	356,620	40,764
45	45-07-20-479-006.000-026	R	Northern Indiana Pub. Service Co.	0	0	0	0
45	45-07-20-480-006.000-026	R	Town Of Highland	0	0	0	0
45	45-07-20-480-007.000-026	R	DAVCO Management LLC	329,100	329,100	300,250	19,739
45	45-07-20-480-009.000-026	R	Allard Rental Corporation	310,800	310,800	310,800	0
45	45-07-20-480-012.000-026	R	A G Properties	222,000	222,000	241,410	0
45	45-07-20-484-007.000-026	R	Town Of Highland	0	0	0	0
45	45-07-20-484-008.000-026	R	A G PROPERTIES	280,500	280,500	286,620	0
45	45-07-20-484-009.000-026	R	Properties and Company LLC Three	651,900	651,900	400,270	172,164
45	45-07-21-151-003.000-026	R	RPS Highland LLC (otd 03/05/2021)	760,400	760,400	644,370	79,387
45	45-07-21-151-004.000-026	R	RPS Highland LLC (otd 03/05/2021)	4,195,800	4,195,800	5,607,230	0
45	45-07-21-151-005.000-026	R	Sursee Improvements LLC	1,507,900	1,507,900	1,644,670	0
45	45-07-21-151-006.000-026	R	Northern Indiana Public Service Co	7,400	7,400	0	5,063
45	45-07-21-151-007.000-026	R	Northern Indiana Public Service Co	500	500	560	0
45	45-07-21-151-008.000-026	R	State of Indiana, Department of Natural Resources	0	0	0	0
45	45-07-21-151-009.000-026	R	State of Indiana, Department of Natural Resources	0	0	0	0
45	45-07-21-301-001.000-026	R	Sursee Improvements LLC	4,677,900	4,677,900	9,901,310	0
45	45-07-21-301-002.000-026	R	Mitrakis, Vasiliki Declaration of Trust dtd 02/17/	552,900	552,900	510,540	28,983
45	45-07-21-301-003.000-026	R	Manthur Holdings, LLC	2,402,200	2,402,200	3,360,590	0
45	45-07-21-301-004.000-026	R	Best, Jeffrey M	275,900	136,740	136,740	0
45	45-07-21-301-005.000-026	R	WC Realty LLC	584,800	584,800	582,000	1,916
45	45-07-21-351-001.000-026	R	Northern Indiana Pub Service Co	0	0	0	0
45	45-07-21-351-002.000-026	R	Town Of Highland	0	0	0	0
45	45-07-21-351-011.000-026	R	Highland Clinics Properties LLC	620,700	620,700	618,130	1,758
45	45-07-21-353-001.000-026	R	JG&AP Holding LLC	289,600	289,600	234,270	37,857
45	45-07-21-353-002.000-026	R	JG&AP Holding LLC	119,200	119,200	130,200	0
45	45-07-21-353-003.000-026	R	Indianapolis 8803-07 LLC	287,500	287,500	280,500	4,789
45	45-07-21-353-004.000-026	R	Boultas, Chris	328,600	328,600	254,150	50,938
45	45-07-21-353-005.000-026	R	Lake County Trust Company, as Trustee of the Tr#56	604,900	604,900	670,850	0
45	45-07-21-353-006.000-026	R	Indiana Land Trust Company Trs under tr agree dtd	540,600	540,600	391,930	101,719

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-22-355-001.000-026	R	Lute, Carmen M	174,800	62,080	62,080	0
45	45-07-22-355-003.000-026	R	Nelson, Isaac V	208,500	96,300	96,300	0
45	45-07-22-355-004.000-026	R	Hoogeveen, Kevin J & Deanna L Hoogeveen (H&W)	307,200	155,520	155,520	0
45	45-07-22-355-005.000-026	R	Jones, Douglas	193,000	87,000	87,000	0
45	45-07-22-355-006.000-026	R	Palmer, Jill L	216,600	101,160	101,160	0
45	45-07-22-355-008.000-026	R	Safoora Inc	446,500	446,500	501,000	0
45	45-07-22-355-010.000-026	R	Highland Public Building Corporation	0	0	0	0
45	45-07-22-355-011.000-026	R	Highland Public Building Corporation	0	0	0	0
45	45-07-22-358-011.000-026	R	Faith Reformed Church Inc	70,800	0	0	0
45	45-07-22-377-008.000-026	R	Elias Properties Abilene LLC	1,853,400	1,853,400	935,790	627,824
45	45-07-22-380-011.000-026	R	Rasmussen, Brad Keith & Judith Ann	179,800	40,920	40,920	0
45	45-07-22-380-012.000-026	R	Huynh, Tam and Namanh Bui W & H	203,700	203,700	203,700	0
45	45-07-22-380-013.000-026	R	Yingling, Paul A	45,900	45,900	52,730	0
45	45-07-22-380-014.000-026	R	Kovera, Michael C & Pamala E Trs of Kovera Liv Tr	176,400	176,400	176,400	0
45	45-07-22-380-015.000-026	R	Ironson LLC	236,600	236,600	106,390	89,089
45	45-07-22-380-016.000-026	R	Lee, Crystina	298,800	298,800	298,800	0
45	45-07-22-380-017.000-026	R	Martinez, Margarita	297,100	149,460	149,460	0
45	45-07-22-380-020.000-026	R	Komyatte, Jude & Catherine H&W	287,400	190,440	190,440	0
45	45-07-22-380-021.000-026	R	Komyatte, Jude & Catherine H&W	33,500	33,500	24,600	6,089
45	45-07-22-381-001.000-026	R	Azzam, Nada M Al	322,100	322,100	190,860	89,794
45	45-07-22-451-034.000-026	R	Wall, Brian W & Kelly	233,200	111,120	111,120	0
45	45-07-22-451-035.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int	404,400	214,240	214,240	0
45	45-07-22-451-036.000-026	R	Rakoczy Joint Revoc Tr Agree dtd 08/05/15 (1/2 int	278,700	278,700	260,330	12,569
45	45-07-22-451-037.000-026	R	Binner, Stephen D	286,300	143,740	143,740	0
45	45-07-22-451-038.000-026	R	Miller, Vernon C & Julia F h&w	219,700	103,020	103,020	0
45	45-07-22-451-040.000-026	R	Distressed Homes LLC	233,800	86,520	86,520	0
45	45-07-22-451-041.000-026	R	Natelborg, James A & Robin D h&w	313,300	159,180	159,180	0
45	45-07-22-455-011.000-026	R	Herak Realty LLC	225,300	225,300	206,530	12,842
45	45-07-22-455-012.000-026	R	Hixon Home Improvement Co Inc	183,800	183,800	119,970	43,672
45	45-07-22-455-013.000-026	R	Huis Properties LLC	306,000	306,000	198,700	73,414
45	45-07-22-456-012.000-026	R	Highland, Water Department	0	0	0	0
45	45-07-22-476-012.000-026	R	Melenius, Raymond E & Malenius, Carol D J/T with	500	500	350	103
45	45-07-22-479-001.000-026	R	Murphy, David	213,100	99,060	99,060	0
45	45-07-22-479-002.000-026	R	Atled Financial LLC	277,100	277,100	124,630	104,319
45	45-07-22-479-003.000-026	R	Austgen, Joan	173,600	173,600	154,840	12,835
45	45-07-22-479-004.000-026	R	Bank Of Highland Tr Tr 13 3026	204,000	204,000	227,440	0
45	45-07-22-479-005.000-026	R	Emmanoelides, John & Maria	330,800	330,800	174,150	107,179
45	45-07-22-479-006.000-026	R	GIRIRAJ LLC	299,400	299,400	189,150	75,432
45	45-07-22-479-018.000-026	R	Grimmer, Lawrence	295,400	295,400	295,400	0
45	45-07-22-479-019.000-026	R	Les, Harvey Jerome	294,500	294,500	214,260	54,900
45	45-07-22-479-020.000-026	R	Les, Harvey Jerome	764,000	764,000	469,740	201,331
45	45-07-22-479-024.000-026	R	OLB LLC	403,200	403,200	370,690	22,243
45	45-07-22-479-025.000-026	R	Peoples Bank SB	1,130,800	841,470	344,330	340,141
45	45-07-27-202-007.000-026	R	Highland, Water Department	0	0	0	0
45	45-07-27-202-009.000-026	R	M A Properties VIII LLC	970,500	970,500	867,490	70,479
45	45-07-27-226-001.000-026	R	JSM Powerhouse Holdings LLC	608,600	608,600	172,680	298,254
45	45-07-27-226-002.000-026	R	First Christian Reformed Ch Et Al	400	0	220	0
45	45-07-27-226-007.000-026	R	3820 Ridge Road LLC	382,400	382,400	387,960	0
45	45-07-27-226-008.000-026	R	TNT Detailing Inc	265,300	265,300	593,470	0
45	45-07-27-228-002.000-026	R	Helping Hands Homes LLC	7,500	7,500	4,530	2,032
45	45-07-27-228-003.000-026	R	Anabi Real Estate Development LLC Designated Serie	415,100	415,100	464,880	0
45	45-07-27-228-026.000-026	R	Hydraulic Resources LLC	332,400	332,400	690,260	0
45	45-07-27-228-029.000-026	R	McDonald's Real Estate Company	1,699,100	1,699,100	1,026,990	459,854
45	45-07-27-228-031.000-026	R	High RE 3940 LLC	1,312,000	1,271,845	502,670	526,266

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-27-232-008.000-026	R	Becerra, Andrew Jeremy (Re-recorded)	238,300	114,580	114,580	0
45	45-07-27-232-009.000-026	R	Contreras, Juan A & Gladys h&w T/E	423,900	423,900	423,900	0
45	45-07-27-277-009.000-026	R	Berrones, Barbara A	166,000	70,800	70,800	0
45	45-07-27-277-010.000-026	R	Bell, Christine L	169,500	73,140	73,140	0
45	45-07-27-354-008.000-026	R	9626 Forest Dr Apts LLC	806,100	806,100	596,080	143,695
45	45-07-27-354-009.000-026	R	Sharma, Rakesh Kumar	135,100	135,100	151,900	0
45	45-07-27-354-010.000-026	R	IndyHigh Real Estate Inc	387,500	387,500	474,420	0
45	45-07-27-356-006.000-026	R	Lorain Apartments LLC	1,339,900	1,339,900	819,510	356,048
45	45-07-27-356-007.000-026	R	Amptmotors LLC	198,500	198,500	130,630	46,436
45	45-07-27-356-009.000-026	R	Gladish Enterprizes LLC	500,400	500,400	599,370	0
45	45-07-27-358-016.000-026	R	Malloy, Timothy O & Colleen A Malloy Trs in Tr und	297,000	297,000	323,890	0
45	45-07-27-358-017.000-026	R	5th Ave Mobile LLC	23,000	23,000	274,580	0
45	45-07-27-358-018.000-026	R	Highland Square LLC	786,400	786,400	967,470	0
45	45-07-27-358-019.000-026	R	Highland Square LLC	832,600	832,600	472,040	246,693
45	45-07-27-358-020.000-026	R	Highland Square LLC	331,600	331,600	327,980	2,477
45	45-07-27-358-022.000-026	R	Sylvan Landau Indiana Holding LLC	1,364,100	1,364,100	0	933,310
45	45-07-27-376-001.000-026	R	Highland Apartments LLC	1,799,900	1,799,900	710,030	745,684
45	45-07-27-376-002.000-026	R	D Hoyda Properties LLC	495,600	495,600	523,490	0
45	45-07-27-376-003.000-026	R	Karahalios, Maris	174,100	174,100	184,840	0
45	45-07-27-377-008.000-026	R	Jmmci, LLC	410,700	410,700	474,310	0
45	45-07-27-377-009.000-026	R	Doughman, Shannon & Renee Doughman	360,700	360,700	360,700	0
45	45-07-27-454-037.000-026	R	Browning, Kristie A & Andrew J Schlosser	303,200	153,120	153,120	0
45	45-07-27-454-038.000-026	R	Bizoukas, George N Revocable Trust	50,100	50,100	82,600	0
45	45-07-27-454-039.000-026	R	Bizoukas, George N Revocable Trust	50,100	50,100	82,600	0
45	45-07-27-454-041.000-026	R	Spidermonkey Enterprises LLC	413,400	413,400	380,030	22,832
45	45-07-27-454-042.000-026	R	Aalaei, Behzad & Sophie h&w	345,100	345,100	352,170	0
45	45-07-27-454-043.000-026	R	Highland Clinics Properties LLC	189,000	189,000	172,680	11,166
45	45-07-27-476-001.000-026	R	Griffland Center Inc	20,100	20,100	14,380	3,914
45	45-07-27-476-002.000-026	R	Scheeringa, Kenneth D & Sandra M Trs u/t/a dtd 12/	263,200	263,200	263,200	0
45	45-07-27-476-003.000-026	R	Allerand FS Highland LLC	2,613,800	2,613,800	4,709,290	0
45	45-07-27-476-004.000-026	R	Citizens Financial Services	711,600	711,600	969,410	0
45	45-07-27-476-007.000-026	R	Griffland Center Inc	5,825,800	5,825,800	3,278,560	1,742,809
45	45-07-28-101-001.000-026	R	Hobart Commons LLC	449,900	449,900	494,960	0
45	45-07-28-101-002.000-026	R	Kooistra, Sadie Tr	547,300	547,300	554,630	0
45	45-07-28-101-015.000-026	R	F & E Ventures LLC	253,600	253,600	20,760	159,308
45	45-07-28-101-017.000-026	R	F & E Ventures LLC	587,200	587,200	0	401,759
45	45-07-28-105-001.000-026	R	Lake County Trust Company Tr #P-3911	328,300	328,300	322,190	4,180
45	45-07-28-105-002.000-026	R	Lake County Trust Company Tr #P-3911	369,700	369,700	380,930	0
45	45-07-28-105-003.000-026	R	Craig Property Group LLC	721,200	721,200	757,650	0
45	45-07-28-105-004.000-026	R	Stoney Property LLC	632,300	632,300	527,120	71,964
45	45-07-28-106-001.000-026	R	Lake County Trust Company Tr #P-3911	387,800	387,800	343,450	30,344
45	45-07-28-106-002.000-026	R	Lake County Trust Company Tr #P-3911	410,100	410,100	419,340	0
45	45-07-28-106-003.000-026	R	Lake County Trust Company Tr #P-3911	402,500	402,500	412,040	0
45	45-07-28-106-005.000-026	R	Lake County Trust Company Tr #P-3911	335,600	335,600	354,480	0
45	45-07-28-151-001.000-026	R	AMKF LLC	574,600	574,600	531,910	29,208
45	45-07-28-151-002.000-026	R	Van Bor Corporation	792,500	792,500	909,060	0
45	45-07-28-151-005.000-026	R	Mc Donalds Corporation	1,438,500	1,438,500	1,070,280	251,934
45	45-07-28-151-007.000-026	R	Aria Partners LLC	684,800	684,800	1,167,870	0
45	45-07-28-151-008.000-026	R	Georgalas, Charidimos	61,800	61,800	259,390	0
45	45-07-28-151-009.000-026	R	Alfa Properties LLC	963,100	963,100	1,009,370	0
45	45-07-28-151-010.000-026	R	Martin, Elizabeth A & Matthew C Martin T/C	46,000	46,000	54,890	0
45	45-07-28-151-011.000-026	R	INDYBLVDPROP LLC	520,200	520,200	390,020	89,069
45	45-07-28-151-012.000-026	R	Highland Auto Place LLC	482,500	482,500	366,600	79,298
45	45-07-28-151-031.000-026	R	O'Reilly Automotive Stores Inc	1,313,200	1,313,200	398,970	625,512

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-28-301-018.000-026	R	Palm Lake Holdings Inc	834,700	834,700	0	571,098
45	45-07-28-301-019.000-026	R	Lucky Market Inc	833,600	833,600	0	570,345
45	45-07-28-304-001.000-026	R	Newenhouse Sr, Erwin J & (Erwin J Newenhouse reta	598,100	598,100	548,870	33,683
45	45-07-28-304-003.000-026	R	Fbr Limited Partnership	530,600	530,600	439,750	62,159
45	45-07-28-304-004.000-026	R	Realty Income Properties 5 LLC	797,800	797,800	720,480	52,902
45	45-07-28-304-011.000-026	R	C J P Corp	766,500	766,500	719,460	32,185
45	45-07-28-304-012.000-026	R	Druktenis Realty LP	359,200	359,200	398,060	0
45	45-07-28-351-001.000-026	R	Kabira Realty LLC	478,900	478,900	645,050	0
45	45-07-28-351-002.000-026	R	Kabira Realty LLC	360,000	360,000	544,170	0
45	45-07-28-351-003.000-026	R	North Star Trust Company Tr #6774-LT	1,556,200	1,556,200	1,434,150	83,506
45	45-07-28-351-004.000-026	R	SKA Real Estate LLC	1,993,900	1,943,685	1,393,820	376,215
45	45-07-28-351-005.000-026	R	SKA Real Estate LLC	409,400	399,360	513,620	0
45	45-07-28-351-006.000-026	R	SKA Real Estate LLC	185,000	184,610	211,550	0
45	45-07-28-351-007.000-026	R	Illiana Islamic Association	259,000	0	371,160	0
45	45-07-28-351-008.000-026	R	Duke of Oil LTD (The)	402,100	402,100	352,300	34,073
45	45-07-28-351-009.000-026	R	Illiana Islamic Association	186,200	0	300,250	0
45	45-07-28-351-012.000-026	R	GSM Group LLC	436,900	436,900	634,720	0
45	45-07-28-351-015.000-026	R	Musleh, Muneer Mark	212,300	212,300	212,300	0
45	45-07-28-351-016.000-026	R	Whitmore, Richard M & Cynthia C	223,400	105,480	105,480	0
45	45-07-28-351-019.000-026	R	The North American Islamic Trust	774,100	0	108,280	0
45	45-07-28-351-020.000-026	R	Highland Islamic Center, LLC	2,773,200	0	0	0
45	45-07-28-351-021.000-026	R	Ahmed, Nasir and Shahnaz Tr dtd 12-13-18	500,200	500,200	500,200	0
45	45-07-28-351-023.000-026	R	Azam, M. Musa & Assiya B Azam h&w	220,700	103,620	103,620	0
45	45-07-28-351-024.000-026	R	Zarris, Gary M & Penny A Zarris H & W as T/E	225,000	106,200	106,200	0
45	45-07-28-351-025.000-026	R	Ditola, Daniel & Ditola, Mary, as Trustees of Dito	701,900	701,900	667,650	23,434
45	45-07-28-351-028.000-026	R	Ganser Automotive Service & Repair, Inc.	522,700	522,700	796,840	0
45	45-07-28-351-029.000-026	R	Druktenis Realty LP	233,300	233,300	217,190	11,022
45	45-07-28-351-030.000-026	R	Druktenis Realty LP	46,000	46,000	199,810	0
45	45-07-28-352-016.000-026	R	Allen & Allen LLC	165,800	165,800	165,800	0
45	45-07-28-352-017.000-026	R	Allen & Allen, LLC	395,200	395,200	343,670	35,257
45	45-07-28-352-018.000-026	R	Allen & Allen LLC	289,300	289,300	283,580	3,914
45	45-07-28-377-007.000-026	R	CLK Investments LLC	881,300	881,300	721,290	109,478
45	45-07-28-377-008.000-026	R	Indiana Bell Telephone Co Inc	587,100	587,100	567,520	13,397
45	45-07-28-377-009.000-026	R	Bell Realty LLC	873,300	873,300	265,960	415,539
45	45-07-28-377-010.000-026	R	Spring Ahead LLC	591,700	591,700	378,760	145,692
45	45-07-28-377-011.000-026	R	45th Street LLC	1,113,300	1,113,300	1,036,430	52,594
45	45-07-28-377-012.000-026	R	Ahdab, Waddah & Wassin Atassi T/C	335,200	335,200	421,250	0
45	45-07-28-377-013.000-026	R	Dobosz, Michael D & Kathryn D H&W (7/15), Daniel B	508,100	508,100	458,990	33,601
45	45-07-28-379-017.000-026	R	Town Of Highland	0	0	0	0
45	45-07-28-453-013.000-026	R	Anabi Real Estate Development LLC, Designated Seri	1,174,100	1,174,100	497,590	462,865
45	45-07-28-453-026.000-026	R	86th Place Partners LLC	468,800	468,800	161,570	210,205
45	45-07-28-454-019.000-026	R	Webber, Donald E & Rosemarie	44,000	44,000	49,670	0
45	45-07-28-454-020.000-026	R	Webber, Donald E & Rosemarie	33,900	33,900	37,720	0
45	45-07-28-454-021.000-026	R	Thornton, Robert P	24,400	24,400	16,230	5,590
45	45-07-28-454-022.000-026	R	THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF THE R	117,900	117,900	88,500	20,115
45	45-07-28-454-023.000-026	R	Rizzo, Frank A & Brenda J Trs u/t/a known as Frank	189,700	189,700	185,530	2,853
45	45-07-28-454-024.000-026	R	Lake County Trust Company Tr #5843	727,100	727,100	977,130	0
45	45-07-28-454-026.000-026	R	Haddadin, I. Andrawes Living Trust dtd 11-10-22	144,600	144,600	191,980	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-28-454-027.000-026	R	Haddadin, I. Andrawes Living Trust dtd 11-10-22	229,200	229,200	182,040	32,267
45	45-07-28-454-032.000-026	R	Keith Hoogland Limited Partnership	481,700	481,700	547,580	0
45	45-07-28-479-008.000-026	R	Breger, Russell D & Maria Ruiz	265,800	131,640	131,640	0
45	45-07-28-479-015.000-026	R	Rona 620 LLC	209,900	209,900	213,360	0
45	45-07-28-480-006.000-026	R	DOMI LLC	442,300	442,300	603,810	0
45	45-07-28-480-013.000-026	R	Angotti, Vincent J & Patti h&w	250,600	250,600	235,290	10,475
45	45-07-28-480-014.000-026	R	Kime Properties LLC	198,000	198,000	192,640	3,667
45	45-07-28-480-015.000-026	R	SANTINO, LORETTA	268,800	118,480	118,480	0
45	45-07-28-481-011.000-026	R	Shelton, Michael J & Barbara J Shelton	200	200	220	0
45	45-07-28-481-012.000-026	R	Bri-Lia Enterprises LLC	228,000	228,000	245,620	0
45	45-07-28-481-013.000-026	R	Learning Center Inc	254,200	254,200	224,710	20,177
45	45-07-28-481-014.000-026	R	3145 45th Mall LLC	950,800	950,800	1,047,330	0
45	45-07-28-481-015.000-026	R	Nielsen, Michael and Michele Nielsen H & W	254,000	254,000	254,000	0
45	45-07-29-230-011.000-026	R	Family Express Corporation	1,814,200	1,814,200	773,780	711,850
45	45-07-29-230-012.000-026	R	DJB Management LLC	370,600	370,600	470,120	0
45	45-07-29-230-014.000-026	R	Samara, Jawad N	417,900	417,900	435,240	0
45	45-07-29-233-005.000-026	R	Lewis Medical Properties LLC	370,400	370,400	411,230	0
45	45-07-29-233-006.000-026	R	KMV3Holdings LLC	536,700	536,700	344,130	131,755
45	45-07-29-233-007.000-026	R	Respite Care Services Inc	505,700	0	293,000	0
45	45-07-29-233-008.000-026	R	Kendra, Mark S	416,500	416,500	394,790	14,854
45	45-07-29-233-009.000-026	R	Round the Clock LLC	559,800	559,800	418,520	96,663
45	45-07-29-279-002.000-026	R	Centier Bank	651,800	651,800	749,110	0
45	45-07-29-279-003.000-026	R	Harris N.A. Trust #5142	100	100	100	0
45	45-07-29-279-004.000-026	R	Rightway Real Estate LLC	762,100	762,100	390,120	254,507
45	45-07-29-279-026.000-026	R	Rightway Real Estate LLC	578,500	578,500	432,650	99,790
45	45-07-29-279-029.000-026	R	AutoZone Inc	851,600	851,600	831,720	13,602
45	45-07-29-279-031.000-026	R	THEOS LLC	806,700	806,700	794,550	8,313
45	45-07-29-279-032.000-026	R	Fralich, Lyle J Revocable Living Tr	805,400	805,400	881,590	0
45	45-07-29-279-033.000-026	R	ADTP LLC	626,000	626,000	567,680	39,902
45	45-07-29-279-034.000-026	R	Rinky Real Estate Corporation	672,300	672,300	403,990	183,576
45	45-07-29-279-035.000-026	R	ADTP LLC	665,700	665,700	505,200	109,813
45	45-07-29-279-036.000-026	R	Indiana Land Trust Company Tr u/t/a dtd 9/16/14 kn	4,001,600	4,001,600	2,338,590	1,137,823
45	45-07-29-428-014.000-026	R	Walker, Michael J Tr dtd 4-8-19	364,500	364,500	350,940	9,278
45	45-07-29-428-015.000-026	R	9318 Enterprises Inc	778,600	778,600	573,030	140,650
45	45-07-29-428-016.000-026	R	Phillis, Haris	560,100	560,100	617,440	0
45	45-07-29-428-017.000-026	R	Indiana Land Trust Company Trs UTA dtd 09/16/14 Tr	590,500	590,500	284,650	209,261
45	45-07-29-430-005.000-026	R	Alpha K LLC	1,544,300	1,544,300	990,010	379,242
45	45-07-29-430-006.000-026	R	Lake County Trust Company Trs under Tr Agree dtd 1	308,900	308,900	311,970	0
45	45-07-29-430-013.000-026	R	Monro Muffler Brake Inc	397,100	397,100	435,080	0
45	45-07-29-430-014.000-026	R	Tasha, Bailey Brandy & Ben Group	263,200	263,200	337,310	0
45	45-07-29-430-015.000-026	R	Precision Builders Management	147,700	147,700	247,370	0
45	45-07-29-458-001.000-026	R	Prairie Square LLC	16,188,700	16,188,700	815,390	10,518,342
45	45-07-29-476-004.000-026	R	Fifth Third Bank	1,068,300	1,068,300	747,410	219,551
45	45-07-29-476-006.000-026	R	Mira Highland, Inc.	462,400	462,400	485,770	0
45	45-07-29-476-007.000-026	R	Dorai Properties LLC	217,600	217,600	190,960	18,227
45	45-07-29-476-008.000-026	R	Dal Santo, James S & Patricia L h&w	151,100	151,100	142,580	5,829
45	45-07-29-476-011.000-026	R	Levin, Barry A (Barry Levin retains int)	959,900	959,900	585,520	256,149
45	45-07-29-476-012.000-026	R	Styliades, Tr 1	2,371,000	2,371,000	2,244,740	86,386
45	45-07-29-476-013.000-026	R	National Retail Properties LP	953,200	953,200	438,640	352,059
45	45-07-29-476-014.000-026	R	GJ 9610, LLC an Indiana Limited Liability Compnay	482,800	482,800	409,420	50,206
45	45-07-29-476-017.000-026	R	Lake County Trust Company Tr u/t/a dtd 12/27/12 kn	569,700	569,700	678,570	0
45	45-07-29-476-018.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung T	80,300	80,300	840	54,366

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-29-477-004.000-026	R	Halum, Kurt M	286,100	286,100	233,070	36,283
45	45-07-29-477-005.000-026	R	Legacy Group Properties LLC	334,700	334,700	386,030	0
45	45-07-29-477-006.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung T	6,900	6,900	54,770	0
45	45-07-29-477-007.000-026	R	Korczak, Joel R Living Trust dtd 09/03/08	644,400	644,400	552,120	63,138
45	45-07-29-477-008.000-026	R	Chyung Chie-Hong Trustee of the Chie Hong Chyung T	300,300	300,300	263,120	25,438
45	45-07-29-477-009.000-026	R	Chiang, Jerry	605,800	605,800	374,100	158,528
45	45-07-29-477-011.000-026	R	Heidner Properties Inc	432,800	432,800	473,050	0
45	45-07-29-477-012.000-026	R	Bustamante, Charles A. & Doreen M. (H&W)	238,700	89,460	89,460	0
45	45-07-29-477-014.000-026	R	K&M Halum Properties, LLC	260,400	260,400	0	178,164
45	45-07-32-201-001.000-026	R	ADRENA PDL LLC	2,917,100	2,917,100	1,525,280	952,276
45	45-07-32-201-002.000-026	R	ADRENA PDL LLC	2,113,900	2,113,900	1,220,350	611,362
45	45-07-32-204-001.000-026	R	ADRENA PDL LLC	2,954,600	2,954,600	1,921,700	706,705
45	45-07-32-204-002.000-026	R	ADRENA PDL LLC	4,216,800	4,216,800	1,801,560	1,652,495
45	45-07-32-226-006.000-026	R	Sivam, Subbiah	139,900	139,900	124,730	10,379
45	45-07-32-227-001.000-026	R	Lake County Trust Company Tr #5626 dtd 2/23/05	338,500	338,500	329,330	6,274
45	45-07-32-227-002.000-026	R	R I C 26 Ltd	544,900	544,900	712,310	0
45	45-07-32-227-003.000-026	R	Sarah's Property Management, LLC	784,800	784,800	988,270	0
45	45-07-32-227-004.000-026	R	Indiana Grocery Group LLC	2,818,700	2,735,730	2,426,960	211,259
45	45-07-32-227-006.000-026	R	Garber Realty LLC	8,044,800	8,044,800	3,849,540	2,870,376
45	45-07-32-227-008.000-026	R	Bosak Land Co Llc	2,030,200	2,030,200	2,074,350	0
45	45-07-32-228-001.000-026	R	O'Donnell, Robert L & Carole h&w	200,100	91,260	91,260	0
45	45-07-32-228-002.000-026	R	Kacmarzewski, Carol M	197,200	89,520	89,520	0
45	45-07-32-228-003.000-026	R	Stefano Sharon M	202,500	92,700	92,700	0
45	45-07-32-228-004.000-026	R	Tauber, Pamela R	202,300	92,580	92,580	0
45	45-07-32-228-005.000-026	R	Boost, Grant A	206,100	94,860	94,860	0
45	45-07-32-228-006.000-026	R	Keltyka, Kathleen M	204,000	93,600	93,600	0
45	45-07-32-228-007.000-026	R	Svolos, Konstantinos S & Haido	348,900	168,060	168,060	0
45	45-07-32-228-009.000-026	R	Coopers LLC	632,200	632,200	534,510	66,839
45	45-07-32-228-010.000-026	R	Cyrus, Ruth B	454,400	454,400	527,120	0
45	45-07-32-229-001.000-026	R	Linden Property, Inc.	526,300	526,300	618,130	0
45	45-07-32-229-002.000-026	R	Excite LLC	2,200,500	2,200,500	1,726,480	324,322
45	45-07-32-230-002.000-026	R	Rantom Development, Inc.	188,200	188,200	161,770	18,083
45	45-07-33-101-001.000-026	R	First Bank Of Whiting Tr 1795	747,100	747,100	657,210	61,502
45	45-07-33-101-002.000-026	R	Schrage, Michael & Jill	214,400	214,400	321,890	0
45	45-07-33-101-003.000-026	R	Krooswyk Henrietta P and Terry L. as Co-Trustees o	538,500	538,500	308,890	157,098
45	45-07-33-101-004.000-026	R	Lake County Tr Co Tr Tr 1895	2,672,100	2,672,100	2,282,450	266,597
45	45-07-33-101-005.000-026	R	Druktenis Realty LP	2,050,200	2,038,225	1,837,250	137,506
45	45-07-33-101-006.000-026	R	Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of	389,800	389,800	251,280	94,775
45	45-07-33-101-008.000-026	R	Druktenis Realty, L.P.	180,600	180,600	0	123,566
45	45-07-33-102-001.000-026	R	45th Street Partners LLC	1,751,600	1,751,600	1,154,480	408,547
45	45-07-33-102-002.000-026	R	Renwald Highland Land Trust Agreement	317,200	317,200	252,650	44,165
45	45-07-33-102-003.000-026	R	Commercial Vans Inc (04/22/14)	98,200	98,200	103,470	0
45	45-07-33-102-004.000-026	R	Hutchinson, Ronald D & Barbara K	157,800	157,800	134,170	16,168
45	45-07-33-102-005.000-026	R	Wolski, William G	189,800	189,800	165,630	16,537
45	45-07-33-102-006.000-026	R	VTC Properties LLC	325,700	325,700	232,770	63,582
45	45-07-33-102-007.000-026	R	9835 Express RE LLC	1,105,500	1,105,500	321,620	536,327
45	45-07-33-102-008.000-026	R	Czaja Properties LLC	216,300	216,300	197,900	12,589
45	45-07-33-102-009.000-026	R	Krooswyk Brothers Llc	650,600	650,600	596,650	36,912
45	45-07-33-102-010.000-026	R	Skurka Properties, LLC	1,942,000	1,942,000	2,134,310	0
45	45-07-33-102-011.000-026	R	Wood River Pipe Lines LLC	252,200	252,200	171,890	54,948
45	45-07-33-103-001.000-026	R	GJT (9825) LLC	2,109,800	2,109,800	1,161,850	648,583
45	45-07-33-103-002.000-026	R	Tillner, John A & Cheron L H & W	467,500	467,500	542,240	0
45	45-07-33-126-001.000-026	R	My Friend's Home LLC	115,600	115,600	115,600	0

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-33-126-002.000-026	R	My Friend's Home LLC	2,900	2,900	2,270	431
45	45-07-33-126-003.000-026	R	My Friend's Home LLC	123,700	123,700	123,700	0
45	45-07-33-126-004.000-026	R	Perko, Mary (a Life Estate) [Mary A Perko & Bema	248,400	120,240	120,240	0
45	45-07-33-126-006.000-026	R	Molnar, Robert L & Betty	201,800	92,280	92,280	0
45	45-07-33-126-007.000-026	R	Hammond IN Merged Branch 580 NA of Letter Carriers	147,200	147,200	138,370	6,041
45	45-07-33-126-008.000-026	R	Carrillo, Antonio	198,800	90,480	90,480	0
45	45-07-33-126-009.000-026	R	Soto, Ruben V and Martha as H&W	259,600	126,960	126,960	0
45	45-07-33-126-011.000-026	R	Three E Realty LLC	311,600	311,600	214,380	66,517
45	45-07-33-126-013.000-026	R	Grimmer Family Limited Partnership	43,600	43,600	43,600	0
45	45-07-33-126-014.000-026	R	Sand Ridge Bank	917,000	917,000	1,216,730	0
45	45-07-33-126-017.000-026	R	Colby Commons, LLC	497,200	497,200	445,330	35,489
45	45-07-33-126-018.000-026	R	Wojcik, Robert & June Living Trust	39,000	39,000	132,270	0
45	45-07-33-151-001.000-026	R	Movers World LLC	421,200	421,200	246,180	119,748
45	45-07-33-151-002.000-026	R	Royco Leasing	243,500	243,500	221,770	14,868
45	45-07-33-151-003.000-026	R	Baker, Larry L & Frederick T/C	383,600	383,600	507,360	0
45	45-07-33-151-004.000-026	R	TOA, LLC	1,184,400	1,184,400	532,680	445,904
45	45-07-33-151-005.000-026	R	VUDU Enterprises LLC	194,300	194,300	180,190	9,654
45	45-07-33-151-006.000-026	R	Wright, John A	162,400	162,400	159,510	1,977
45	45-07-33-151-007.000-026	R	Wright, John A	150,700	150,700	90,200	41,394
45	45-07-33-151-008.000-026	R	Lawhorn, Jerry & Marie h&w	282,100	282,100	282,530	0
45	45-07-33-151-010.000-026	R	Sheet Metal Services Inc	181,300	181,300	182,340	0
45	45-07-33-151-011.000-026	R	Sheet Metal Services Inc	183,800	183,800	182,670	773
45	45-07-33-151-012.000-026	R	GP Leasing LLC	307,200	307,200	150,400	107,282
45	45-07-33-151-013.000-026	R	Turan Liv Tr dtd 6/18/15 (Yucel & Nalan Turan R/L)	196,000	196,000	170,520	17,433
45	45-07-33-151-014.000-026	R	Messana Family Limited Partnership (The)	513,100	513,100	525,770	0
45	45-07-33-151-015.000-026	R	Grimler, Gary	467,400	467,400	257,760	143,435
45	45-07-33-151-016.000-026	R	GGRN Properties LLC	354,900	354,900	304,810	34,271
45	45-07-33-152-001.000-026	R	SP, LLC	608,300	608,300	619,030	0
45	45-07-33-152-002.000-026	R	Henn, Jennifer	497,300	497,300	568,370	0
45	45-07-33-152-003.000-026	R	MDS Group LLC	167,400	167,400	181,440	0
45	45-07-33-152-005.000-026	R	MDS Group LLC	467,900	467,900	511,010	0
45	45-07-33-152-006.000-026	R	Taylor, Kevin J & Michaeline T h&w	167,700	167,700	117,120	34,607
45	45-07-33-152-007.000-026	R	Stevenson, Richard W	239,500	239,500	183,940	38,014
45	45-07-33-152-008.000-026	R	GGRN Properties LLC	203,500	203,500	122,910	55,139
45	45-07-33-152-010.000-026	R	KNVDW Investments LLC-S	476,400	476,400	154,390	220,318
45	45-07-33-152-011.000-026	R	PPM Enterprises LLC	206,100	206,100	156,100	34,210
45	45-07-33-152-013.000-026	R	The Sieb Family Trust dtd 1/18/08	468,000	468,000	495,750	0
45	45-07-33-152-014.000-026	R	Movers World LLC	300,800	300,800	254,690	31,548
45	45-07-33-201-001.000-026	R	Wendy's Properties LLC	875,400	875,400	786,270	60,982
45	45-07-33-201-002.000-026	R	Sundi, Dibakar & Kabita h&w T/E	662,600	662,600	995,190	0
45	45-07-33-203-005.000-026	R	Lake County Tr Co as Trs of Tr #P-4477 dated 4-22	187,800	187,800	169,390	12,596
45	45-07-33-203-006.000-026	R	Coronado, Domingo and Sandra H & W	89,400	89,400	168,250	0
45	45-07-33-203-007.000-026	R	Garcia, Rafael Garcia	275,500	136,500	136,500	0
45	45-07-33-203-008.000-026	R	Camacho, Karen	215,200	100,320	100,320	0
45	45-07-33-203-009.000-026	R	O'Day, Dennis R aka Dennis R O'Day Jr	206,700	95,220	95,220	0
45	45-07-33-203-010.000-026	R	Livingston, Frank	217,500	101,700	101,700	0
45	45-07-33-203-011.000-026	R	Jones, J Rod & Dr. Robert P Thornton as T/C	202,100	202,100	202,100	0
45	45-07-33-203-012.000-026	R	Skirt LLC	290,000	290,000	178,930	75,994
45	45-07-33-203-021.000-026	R	Grady, Kyle M	295,800	150,400	150,400	0
45	45-07-33-226-001.000-026	R	BP D-B Pipeline Company LLC	236,100	236,100	283,450	0
45	45-07-33-226-002.000-026	R	Oesterle, Jeffrey J aka Jeff Oesterle	725,200	725,200	719,920	3,613
45	45-07-33-226-003.000-026	R	Stevenson, Jon E Sr Tr	537,700	537,700	494,730	29,400
45	45-07-33-226-004.000-026	R	FINOLA LLC	1,257,200	1,257,200	515,540	507,440
45	45-07-33-230-001.000-026	R	Ocampo Medical Centers, LLC	1,232,600	1,232,600	934,760	203,781

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Highland Consolidated Allocation Area:
Highland Commercial Corridots Sub-Allocation Area (T45453) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-33-230-002.000-026	R	Benevolent, & Protective Ord Elks	328,300	0	0	0
45	45-07-33-230-003.000-026	R	Apa Development Llc	1,102,900	1,102,900	1,162,060	0
45	45-07-33-376-003.000-026	R	Grimmer Family Ltd Prtshp.	1,283,900	1,283,900	1,187,240	66,134
45	45-07-33-376-004.000-026	R	Grimmer Family Ltd Prtshp.	288,500	288,500	261,150	18,713
45	45-07-33-376-011.000-026	R	Indiana Land Trust Company Tr #120832	151,100	151,100	151,100	0
45	45-07-33-376-012.000-026	R	Indiana Land Trust Company Tr #120832	19,500	19,500	13,300	4,242
45	45-07-33-376-013.000-026	R	Grimmer Family Ltd Prtshp.	2,142,100	2,142,100	839,970	890,911
45	45-07-33-376-014.000-026	R	Grimmer Family Ltd Prtshp.	1,841,900	1,841,900	1,675,630	113,761
45	45-07-33-376-015.000-026	R	Smith Brothers Realty II, LLC	1,209,800	1,209,800	1,074,070	92,866
367	Parcels		Totals:	231,109,900	220,138,285	177,498,300	42,640,006

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

Cardinal Campus Allocation Area (T45454) -
January 1, 2023 Pay 2024 Assessment Data

County	Parcel Number	Property Type Code	Taxpayer Name	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
45	45-07-32-480-008.000-026	R	CG Indiana Holdings LLC	1,143,000	1,143,000	0	1,143,000
45	45-07-32-480-009.000-026	R	HSSP LLC	446,600	446,600	0	446,600
45	45-07-32-480-010.000-026	R	HSSP LLC	241,900	241,900	0	241,900
45	45-07-32-480-011.000-026	R	BS2H Properties LLC	342,700	342,700	0	342,700
45	45-07-32-480-012.000-026	R	CG Indiana Holdings LLC	871,500	871,500	0	871,500
45	45-07-32-480-013.000-026	R	Otolaryngology Associates of Northwest Indiana LLC	383,000	383,000	0	383,000
45	45-07-32-480-014.000-026	R	Urologic Specialists Medical Building LLC	594,000	594,000	0	594,000
45	45-07-32-480-015.000-026	R	Otolaryngology Associates of Northwest Indiana LLC	156,700	156,700	0	156,700
45	45-07-32-480-016.000-026	R	CG Indiana Holdings LLC	1,195,600	1,195,600	0	1,195,600
45	45-07-32-480-017.000-026	R	CG Indiana Holdings LLC	1,940,100	1,940,100	0	1,940,100
45	45-07-32-480-018.000-026	R	CG Indiana Holdings LLC	2,470,400	2,470,400	0	2,470,400
45	45-07-32-480-019.000-026	R	CG Indiana Holdings LLC	1,668,700	1,668,700	0	1,668,700
45	45-07-32-480-020.000-026	R	CG Indiana Holdings LLC	1,791,200	1,791,200	0	1,791,200
45	45-07-32-480-021.000-026	R	CG Indiana Holdings LLC	2,051,700	2,051,700	0	2,051,700
45	45-07-32-480-022.000-026	R	2213 Main Street LLC	210,900	210,900	0	210,900
15	Parcels		Totals:	15,508,000	15,508,000	0	15,508,000

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA HIGHLAND REDEVELOPMENT COMMISSION

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

Allocation Area	Total Individual Components	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
Highland Acres Allocation Area (T45451) -	10	6,990,400	6,990,400	1,271,120	5,719,280
Highland Consolidated Allocation Area:	408	82,138,700	63,066,972	56,113,032	6,953,941
Highland (Downtown) Sub-Allocation Area (T45452) -					
Highland Consolidated Allocation Area:	367	231,109,900	220,138,285	177,498,300	42,640,006
Highland Commercial Corridots Sub-Allocation Area (T45453) -					
Cardinal Campus Allocation Area (T45454) -	15	15,508,000	15,508,000	0	15,508,000
Totals:	800	335,747,000	305,703,657	234,882,452	70,821,227
Percent of AA NAV:				76.83%	23.17%

Percentages of Total Certified Net Assessments:

1.1;2023 Pay 2024 - Certified Real Property AV:	1,552,952,181
1.1;2023 Pay 2024 - Certified Personal Property AV:	65,261,890
TOTAL: Certified Assessment:	1,618,214,071

	Gross Assessed Value	Net Assessed Value	Base Assessment	Incremental Assessment
Percent of AA TOTAL Certified NAV:	20.75%	18.89%	14.51%	4.38%

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2024

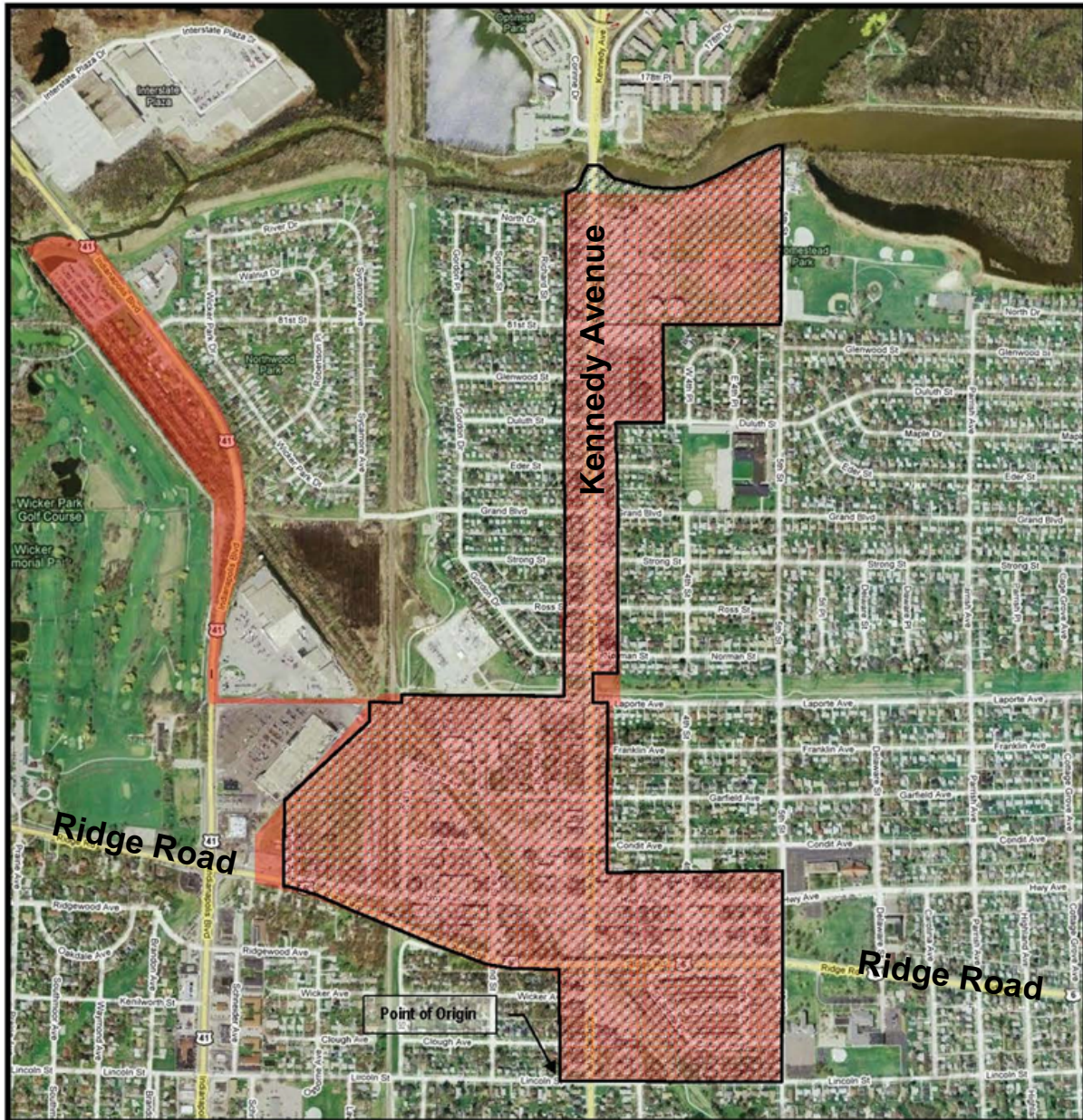
(January 1, 2024 through December 31, 2024)

APPENDIX E

Reference Maps of Designated Allocation Areas



Highland Redevelopment (Downtown) Allocation Area



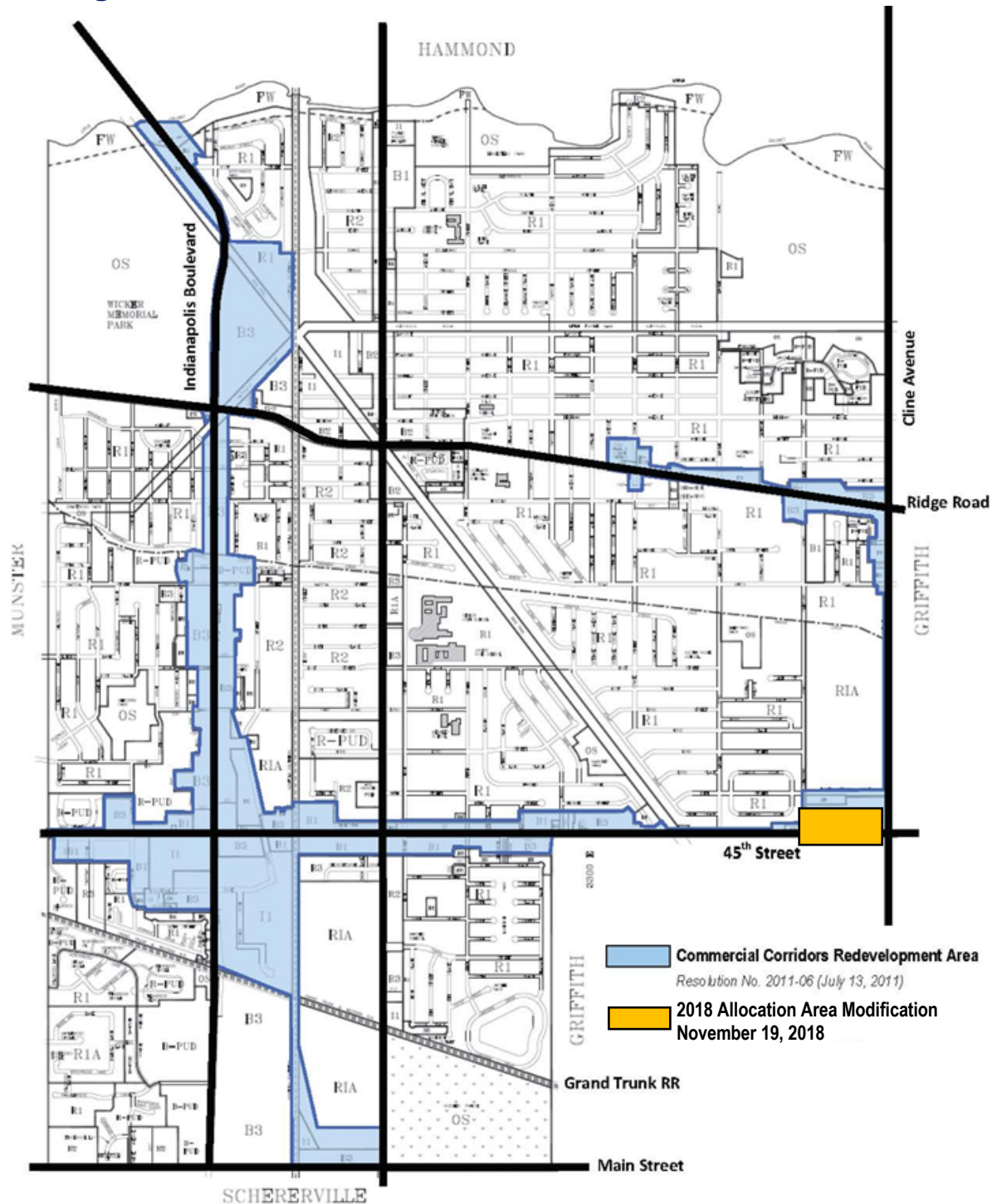
Highland Redevelopment Area and Allocation Area
(Resolution No. 2011-04, January 12, 2011)

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

Highland Acres Allocation Area



Highland Commercial Corridors Allocation Area



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

Cardinal Campus Allocation Area





April 1, 2024

**Highland Redevelopment Commission
FY 2024 Annual Report**

Fiscal Year 2024 (January 1, 2024 through December 31, 2024)

(Pursuant to Indiana Code 36-7-14-13 and Indiana Code 36-7-14.5-9)

