

Enrolled Minutes of the Sixtieth Regular Meeting or Special Meeting
For the Thirtieth Highland Town Council Regular Plenary
Business Meeting (In person) Monday, April 13, 2026

The Thirtieth Town Council of the Town of Highland, Lake County, Indiana met in its regular plenary session on Monday, April 13, 2026 at 6:30 O'clock P.M. in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

*This meeting was convened as an in person meeting and lived streamed to the Town of Highland Facebook. Facebook permits the public to observe and record the proceedings but allows no interaction between and among the Town Council and members of the public. The public is able to participate in person. Councilor Georgeff, Councilor Doug Turich, Councilor Alex Robertson, Councilor Tom Black and Councilor Philip Scheeringa all participated in person.

Pursuant to HMC Section 2.05.130(A)(2), the Town Council considered and reviewed the agenda in an informal proceeding in the plenary meeting room before the president called the meeting to order.

The Town Council President George Georgeff presided over the meeting. The Clerk-Treasurer, Mark Herak, was present to memorialize the proceedings. The meeting was opened with Councilor Philip Scheeringa reciting the Pledge of Allegiance to the Flag of the United States of America and offering a prayer.

Roll Call: Present on roll call were Councilors George Georgeff, Doug Turich, Alex Robertson, Thomas Black, Philip Scheeringa were present. Clerk-Treasurer, Mark Herak was also present. A quorum was attained.

Additional Officials Present: Tim Diamond, Superintendent of Parks and Recreation; Metropolitan Police Chief Ralph Potesta; Redevelopment Director Maria Becerra; Glenn Schlessler, Fire Chief; Ed Dabrowski, Director of Information Technology, Kenneth J. Mika, Building Commissioner, Mark Knesek, Public Works Director and John Reed, Attorney with JPR Legal Services were present

Guests: Theresa Badovich (remotely) and Robin Carlascio (remotely) of the Idea Factory were also present.

Minutes of the Previous Meetings: The minutes of the March 23, 2026 Plenary meeting were approved by general consent.

Special Orders:

1. **Executive Proclamation:** A Proclamation Recognizing and Commending Richard Underkoffler

- (a) Reading and Execution of Proclamation.
- (b) Action by the Town Council President

The Town Council President approved the proclamation by his signature:

TOWN of HIGHLAND
PROCLAMATION of the TOWN EXECUTIVE

A PROCLAMATION in RECOGNITION of and COMMENDING HIGHLAND RESIDENT MR.

**RICHARD UNDERKOFER, for DISTINGUISHED SERVICE IN HELPING HIGHLAND TO
ESTABLISH THE TREE ADVISORY BOARD ATTAINING THE DESIGNATION AS A TREE CITY USA
FOR THE TOWN OF HIGHLAND**

Whereas, Trees can reduce the erosion of our precious topsoil by wind and water, cut heating and cooling costs, moderate the temperature, clean the air and storm water, produce life-giving oxygen, and provide for habitat and wildlife;

Whereas, Trees are a renewable resource giving us paper, wood for our homes, fuel for our fires and countless other wood products; and

Whereas, Trees in our Town increase property values, enhances the beauty of our community and provides a lasting impression on visitors and memories for our residents and the overall aesthetic value, safety and quality of life in the Town of Highland; and

Whereas, A community tree inventory completed in 2017 disclosed the Town of Highland managed 8,955 trees along its street parkways, parks, schools, and municipal campuses. It was further found that there were over 4,200 open planting spaces on street parkways and many more plantable spaces within school and park areas; and

Whereas, The Town Council of the Town of Highland, recognized the need to establish an advocacy advisory group to serve as a catalyst for active urban forest resource management within the community to qualify for state and federal forestry grants; and

Whereas, The Town Council of the Town of Highland, passed ordinance no. 1699 establishing the Tree Advisory Board on the 26th day of February 2018 to maintain and care for the tree inventory by seeking guidance from department heads, forestry consultants and contractors and use at its own discretion and independent research to formulate recommendations to the Town Council; and

Whereas, Mr. Richard Underkofler, a retired City/Town Manager and an Adjunct Faculty Member at Indiana University Northwest, and a resident of the Town of Highland, on July 9, 2018 was appointed by Council President Vassar to the Tree Advisory Board; and

Whereas, Richard Underkofler, who retired from the Tree Advisory Board at the end of 2025, served as Chairperson and Secretary. He served on the Tree Advisory Board from July 9, 2018 until his retirement in 2025 and was the driving force behind Highland receiving the designation as Tree City USA in 2019 and continues today; and

Whereas, It is most appropriate at this time, that we recognize **Richard Underkofler** for his dedication to his community, his tireless efforts to attain grants and who in 2019 started the program which continues today involving a different elementary school each year in celebrating Arbor Day by planting trees to promote community well-being of this and future generations and to continue to educate youth with tree planting opportunities; and

Now, Therefore, I, George Georgeff, by virtue of the authority vested in me as President of the Town Council of the Town of Highland, Lake County, Indiana, now hereby proclaim, recognize and commend **Richard Underkofler,** who has a long record of exemplary service to the Town and has now as he retires, we recognize his service as one

of the first appointees to the Tree Advisory Board, as an **exemplary citizen of the Town of Highland;**

IN WITNESS WHEREOF, I hereunto set my signature and cause the corporate seal of the municipality to be affixed, this Thirteenth day of April 2026, as the fifty-fifth municipal executive of the Town and a member of its Town Council, the twenty-fifth.

**TOWN of HIGHLAND, INDIANA
BY its TOWN COUNCIL PRESIDENT**

George Georgeff, President

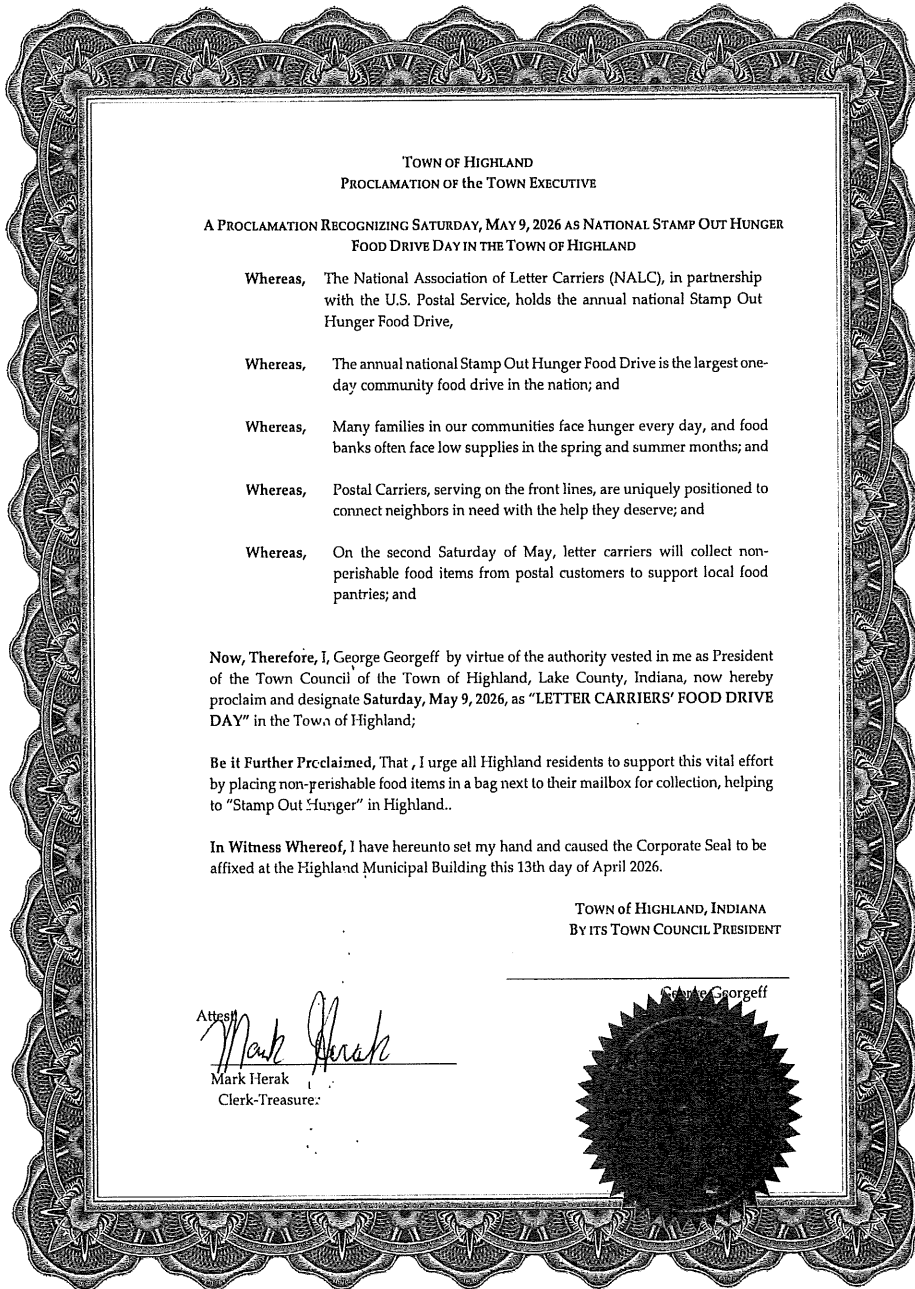
Attest:

**Mark Herak
Clerk-Treasurer**

2. Executive Proclamation: A Proclamation of the Municipal Executive Recognizing Saturday, May 9, 2026 as National Stamp Out Hunger Food Drive Day in the Town of Highland.

- (a) Reading and Execution of Proclamation.
- (b) Action by the Town Council President

The Town Council President approved the proclamation by his signature:



TOWN OF HIGHLAND
PROCLAMATION OF THE TOWN EXECUTIVE

A PROCLAMATION RECOGNIZING SATURDAY, MAY 9, 2026 AS NATIONAL STAMP OUT HUNGER
FOOD DRIVE DAY IN THE TOWN OF HIGHLAND

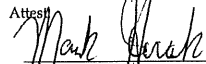
- Whereas, The National Association of Letter Carriers (NALC), in partnership with the U.S. Postal Service, holds the annual national Stamp Out Hunger Food Drive,
- Whereas, The annual national Stamp Out Hunger Food Drive is the largest one-day community food drive in the nation; and
- Whereas, Many families in our communities face hunger every day, and food banks often face low supplies in the spring and summer months; and
- Whereas, Postal Carriers, serving on the front lines, are uniquely positioned to connect neighbors in need with the help they deserve; and
- Whereas, On the second Saturday of May, letter carriers will collect non-perishable food items from postal customers to support local food pantries; and


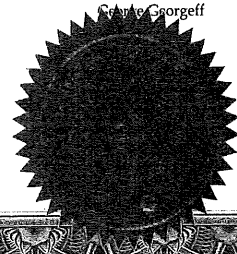
Now, Therefore, I, George Georgeff by virtue of the authority vested in me as President of the Town Council of the Town of Highland, Lake County, Indiana, now hereby proclaim and designate Saturday, May 9, 2026, as "LETTER CARRIERS' FOOD DRIVE DAY" in the Town of Highland;

Be it Further Proclaimed, That, I urge all Highland residents to support this vital effort by placing non-perishable food items in a bag next to their mailbox for collection, helping to "Stamp Out Hunger" in Highland.

In Witness Whereof, I have hereunto set my hand and caused the Corporate Seal to be affixed at the Highland Municipal Building this 13th day of April 2026.

TOWN OF HIGHLAND, INDIANA
BY ITS TOWN COUNCIL PRESIDENT

Attest

Mark Herak
Clerk-Treasurer

3. **Advisory Board of Zoning Appeals Docket: Petition for a Use Variance**
Request by Staci Hearne, for the location commonly referred to as Salon Suites, 2715 Main Street, Suite 205, to allow the petitioner to use the location to operate a Tattoo Studio. The Petitioner is requesting a Use Variance to operate a Tattoo Studio from this location. The property HMC Section 18.45.30 (A)(57) "Permitted Uses" requires a use variance. The property is located in a B-3 General Business District, in which a tattoo studio is not a listed permitted use in this zoned district.

The ABZA met in regular session on Wednesday, February 25, 2026. As part of their agenda, by a vote of four (4) in favor and none opposed acted to **FAVORABLY recommend the request for the use variance and send an Favorable Recommendation to the Town Council with the condition that the Use Variance is personal, in person am to the current Petitioner/Operator of the facility and shall NOT run with the land, in rem.)** The findings of fact will be memorialized and will be approved by the Advisory Board of Zoning Appeals at its Meeting of March 25, 2026. (90 days ends 23 June 2026). This tolls from the making of the recommendation which would be the meeting at which the ABZA acts not when filed.

(A) Opportunity for Comment

(B) Action on the Recommendation

*Pursuant to IC 36-7-4-918.6, the Town Council may either **accept the favorable recommendation and GRANT the requested use variance or it may reject (over rule) the favorable recommendation and DENY the use variance. If not acted upon by the Town Council within 90 days after the ABZA certifies its recommendation, the request of the Petitioner takes effect.***

Councilor Robertson moved to accept the favorable recommendation of the Advisory Board of Zoning Appeals and Grant the use variance. Councilor Turich seconded.

Upon a roll call vote, there were five (5) affirmative votes and no negative votes. The motion passed. The favorable recommendation of the Advisory Board of Zoning Appeals and Grant the use variance was approved.



TOWN OF HIGHLAND

Highland Municipal Building • 3333 Ridge Road

Highland, Indiana 46322

219-838-1080 • Fax 219-972-5097



Population 23,696

Incorporated in 1910

March 26, 2026

George Georgeff, President
Highland Town Council
3333 Ridge Road
Highland, IN 46322

RE: CERTIFICATION OF ACTION TAKEN BY THE TOWN OF HIGHLAND BOARD OF ZONING APPEALS CONCERNING A USE VARIANCE REQUEST BY STACI HEARNE, FOR THE LOCATION COMMONLY REFERRED TO AS SALON SUITES, 2715 MAIN STREET, SUITE 205, TO ALLOW THE PETITIONER TO OPERATE A TATTOO STUDIO FROM THIS LOCATION. THE PROPERTY IS LOCATED IN A B-3 GENERAL BUSINESS DISTRICT. THIS USE IS NOT A LISTED PERMITTED USE IN THIS ZONED DISTRICT.

The Town of Highland Advisory Board of Zoning Appeals met in regular session on Wednesday, February 25, 2026. As part of their agenda, by a vote of four (4) in favor and none (0) opposed, (with the condition that the Use Variance is personal, in personam, to the current Petitioner/Operator of the facility and shall NOT run with the land, in rem.) the Board voted to send a **Favorable Recommendation** to the Town Council for the petitioner's Use Variance request.

The Findings of Fact were approved/memorialized at the March 25, 2026 BZA meeting. This matter can now be acted upon by the Town Council. Should you have any questions, please do not hesitate to contact me.

Sincerely,

Kenneth J. Mika
Zoning Administrator

Cc: Town Council
Clerk Treasurer, Mark Herak
BZA Attorney, John Reed

Attached: Meeting Minutes of 9/24/25
Approved Findings of Fact

example of her Client Release Form that she has all her clients go over prior to tattooing. She explained that it was mostly medical information, she had been a nursing assistant prior to starting tattooing, and she was very particular about safe practices, cleaning needles, clients on medications, or clients that had skin conditions, etc. The next item in the packet was a list of her Google reviews, showing 5 stars from all of the 10 reviews. The last item in her folder contained a few photos of her current location in Merrillville.

Commissioner Murovic opened the meeting to the public. Hearing no remonstrance, she closed the public meeting and brought the discussion back to the Board. Commissioner Helms asked Staci Hearne if she was going to continue to work at the Merrillville location, or if she planned on Highland being the sole location. She replied that Highland would be the sole location, and that it was mostly due to the drive, which would be easier with her current health conditions and picking up her son every day. She stated that this would be her only employment. Commissioner Murovic asked Staci if she had an assistant, or if she was the sole artist there. She replied she worked alone. Commissioner Thomas asked what her hours of operation were. She replied that she usually started around 10:00 a.m. but occasionally made exceptions. The latest she booked anyone was typically 7:00 p.m. The doors of the My Salon Suite were locked from the outside from 7:00 p.m. to 7:00 a.m. Commissioner Wright asked if she would be doing any piercings or if she just did tattoos. She responded that she only did tattoos. Commissioner Helms asked if she was licensed by the State as a tattoo artist. She responded that Indiana does not currently require licensing of tattoo artists, but there were tests that they had to take and pass each year, such as blood borne pathogens and other medical tests. Commissioner Thomas confirmed that she had a business license in Indiana, and she confirmed that she did. Mr. Reed stated that he saw a listing on the Secretary of State website of a Sacred Moon LLC that was formed in 2023. Staci Hearne confirmed that it was her business. Mr. Reed continued to say that the registered agent for this company was Kristen Hearne. Staci Hearne stated that Kristen was her older sister and was the accountant for her business. Mr. Reed advised that for the record, the Use Variance, or any permits be in the name of the LLC and Ms. Hearne. Commissioner Murovic agreed and said the address and suite number, (My Salon Suite #205) should also be on record. Mr. Mika asked Mr. Reed if a stipulation could be added that this Use Variance would no longer be in effect if this individual left this location, and that any new tenant wanting to have a tattoo studio there would need to go through the same process. Mr. Reed said it could be added. He added that they would make it both person and location specific and that both would have to be present for the Use Variance to apply.

Commissioner Helms motioned that the Board give a Favorable Recommendation to the Town Council for the Use Variance for Sacred Moon Tattoo LLC, 2715 Main St., #205, proprietor Staci Hearne, and that this Use Variance does not stay with the property.

Commissioner Wright seconded and the motion passed with a 4 – 0 roll call vote.

BUSINESS FROM THE FLOOR: None

ADJOURNMENT: Motion: Thomas Second: Helms Time: 6:25 p.m.

HIGHLAND BOARD OF ZONING APPEALS

Petitioner:
Sacred Moon, LLC
c/o Staci Hearne
1006 Arrowhead Drive
Dyer, Indiana 46311

Property Location:
2715 Main Street, Suite 205
Highland, Indiana 46322

FINDINGS OF FACT APPROVING USE VARIANCE¹

1. Petitioner requests a Use Variance from The Town of Highland Zoning Ordinance to allow a Tattoo Studio to be located at Salon Suites, 2715 Main Street, Suite 205, Highland, IN 46322. Pursuant to (HMC 18.45.030) Tattoo Studios are NOT listed as Permitted Uses in a B-3 Zoned District. HMC 18.45.040 allows the Petitioner to seek a Use Variance under the procedures set forth in HMC 18.115.050.

2. Commissioner Murovic asked Mr. Reed if the Proof of Publication was in order for this hearing. Mr. Reed responded that the proof of publication was presented and that the same was published in a correct and timely manner. Mr. Mika added that the sign was also posted correctly on the property.

3. Commissioner Murovic asked if there was anyone in attendance to present this petition. Staci Hearne, ("Petitioner") stepped forward and introduced herself, stating her name and address. Petitioner proceeded to pass out a packet of information to each board member related to her presentation. Petitioner stated that she had been a tattoo artist for about 8 years and was currently working in Merrillville at a tattoo shop that Petitioner opened in 2023. Petitioner stated that one of her hardships was avoiding a substantial commute to that location. Petitioner then stated that the folders she had passed out contained: (1) a lease agreement with the prospective landlord, (2) a letter from her previous landlord (same individual) from the Petitioner's Merrillville location, Mr. Robert Gerick, who had also moved his interests to Highland and was the new owner/operator of "My Salon Suites" located at 2715 Main Street in Highland 46322. Mr. Gerick provided Petitioner with a strong recommendation as to the Petitioner's reputation and character. In addition, Petitioner provided (3) an example of her Client Release Form that Petitioner has all clients review and execute prior to any tattooing session. Petitioner explained that the Release Form mostly contained medical information. As additional support for the Use Variance, Petitioner stated that she had been a nursing assistant prior to becoming a tattoo artist, and she was very particular about safe and sanitary practices including, but not limited to, cleaning needles, reviewing client medications, and checking for skin conditions, etc. The next item in the packet was (4) a list of Petitioner's Google reviews, showing 5 stars from all of the 10 reviews. The last item in her folder contained (5) some photos of her current location in Merrillville.

4. Commissioner Murovic opened the meeting to the public. Hearing no remonstrance, Commissioner Murovic closed the public meeting and brought the discussion back to the Board.

¹ Positive Recommendation to the Highland Town Council.

5. Commissioner Helms asked the Petitioner if she was going to continue to work at the Merrillville location, or if she planned on Highland being the sole location. Petitioner replied that Highland would be the sole location, and that it was mostly due to the substantial commute, which would be easier given Petitioner's current health conditions and picking up her son from school every day.² Petitioner stated that being a tattoo artist is her sole employment. Commissioner Murovic asked Petitioner if she had an assistant, or if she was the sole artist there. Petitioner replied that she worked alone. Commissioner Thomas inquired as to the Petitioner's proposed hours of operation. Petitioner replied that she usually started around 10:00 a.m. but occasionally made exceptions. Petitioner stated that her latest booking with anyone was typically 7:00 p.m. For this property location, the Petitioner stated that the doors of "My Salon Suites" were locked from the outside from 7:00 p.m. to 7:00 a.m. Commissioner Wright asked Petitioner if she would be doing any piercings or if she just did tattoos. Petitioner responded that she only did tattoos. Commissioner Helms asked Petitioner if she was licensed by the State as a tattoo artist. Petitioner responded that Indiana does not currently require licensing of tattoo artists, but there were tests that tattoo artists had to pass each year relating to such items as blood borne pathogens and other medical knowledge.

6. Commissioner Thomas confirmed that Petitioner had a business license in Indiana. Mr. Reed stated that he found a listing on the Indiana Secretary of State's website for Sacred Moon, LLC, that was formed in 2023. Petitioner confirmed that Sacred Moon, LLC, was her business. Mr. Reed advised that the Use Variance, or any permits be in the name of "Sacred Moon, LLC" and the Petitioner, Ms. Hearne. Mr. Mika asked Mr. Reed if a stipulation could be added that this Use Variance would no longer be in effect if this individual left this location, and that any new tenant wanting to have a tattoo studio there would need to go through the same process. Mr. Reed said it could be added. Mr. Reed added that the Town would make it both *in personam* and location specific, *in rem*, and that both would have to be present for the Use Variance to be effective.

7. Commissioner Helms motioned that the Board give a Favorable Recommendation to the Town Council for the Use Variance for Sacred Moon Tattoo LLC, c/o Staci Hearne, 2715 Main St., Suite 205, and that this Use Variance does not stay with the property in the event that the Petitioner departs. Commissioner Wright seconded the motion and the motion was APPROVED by a vote of four (4) in favor and none (0) opposed.

8. Pursuant to the evidence presented and materials submitted to the Board, which are a part of the record herein, the Board of Zoning Appeals makes the following Findings of Fact concerning its recommendation of approval to the Town Council:

- A. Under the Town of Highland Zoning Ordinance HMC 18.45.030, tattoo studios are not a permitted use in a B-3 zoning district. In addition, HMC 18.45.040 allows for a use variance pursuant to the procedures contained in HMC 18.115.050. The purpose of the requested use variance in this regard is to operate a tattoo studio.
- B. That the Petitioner did establish that this use is consistent with the broader goals of public safety and welfare, and the proposed location allows for access to necessary services without negatively impacting the surrounding area, and that the

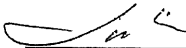
² These items are seen as additional hardships.

Petitioner's proposal to operate a tattoo studio does not fully meet the requirements of the Town of Highland Zoning Ordinance and that said proposed use is not unreasonable.

- C. That the Petitioner's proposed proposal would not be injurious to the public health, safety, morals and general welfare of the community.
- D. That the proposed tattoo studio is compatible with the size and location of the Petitioner's leased property and other similarly situated properties and businesses in the area, and that the proposed tattoo studio would not adversely affect neighboring properties.
- E. That the Petitioner presented evidence that the proposed use would be aesthetically compatible with the area and the other commercial properties in the surrounding area. Therefore, the proposed use as a tattoo studio would not have a deleterious effect on neighboring property owners.

WHEREFORE, based upon the above Findings of Fact, the Highland Board of Zoning Appeals, by a vote of four (4) in favor and none (0) opposed, voted to POSITIVELY RECOMMEND the requested Use Variance to operate a tattoo studio, an otherwise not permitted use under the Town of Highland Zoning ordinance, with the condition that the Use Variance is personal, *in personam*, to the current Petitioner/Operator of the facility and shall NOT run with the land, *in rem*. Findings of Fact approved the 25th day of March, 2026.

TOWN OF HIGHLAND
BOARD OF ZONING APPEALS



Susan Murovic, Chairperson
Town of Highland Board of Zoning Appeals

4. Presentation from Dan Botich of DEF Consulting. Mr. Botich was invited by the Redevelopment Director to present the Annual Redevelopment Report. Per I.C. 36-7-14-13, the Redevelopment Commission's Annual Report must be uploaded into Gateway no later than April 15th of the following year.

Councilor Scheeringa acknowledged receipt of the FY 2025 Annual Report of the Redevelopment Commission.



**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(a))

Fiscal Year 2025
January 1, 2025 through December 31, 2025

April 8, 2026

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



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

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Redevelopment Commission TOWN OF HIGHLAND

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

April 1, 2026

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(a), as amended, the Town of Highland, Indiana Redevelopment Commission (the "Commission") shall file with the Department of Local Government Finance (the "DLGF"), an annual report (the "Report") setting out Commission activities during the preceding calendar year, by April 15, 2026. 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 Annual Report of the Redevelopment Commission describing the activities of the Commission for the previous fiscal year ending December 31, 2025.

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

Respectfully,


Maria Becerra
Redevelopment Director
Highland Redevelopment Commission

Enclosure

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

CERTIFICATE OF THE CLERK-TREASURER

State of Indiana)
) SS:
County of Lake)

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

1. That as the Clerk-Treasurer of the Town, I serve as both fiscal officer and disbursing officer for the Town as a political subdivision.
2. That, as treasurer of the Highland Redevelopment Commission pursuant to Indiana Code 36-7-14-8(b), I have reviewed the FY 2025 Annual Report as prepared in accordance with Indiana Code 36-7-14-13(a) 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 (the "DLGF") as to this review and the financial data contained in the attached Annual Report of the Commission for Fiscal Year 2025 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, 2025 to which this certificate refers, to the best of my knowledge and belief, reconciles 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 2026. 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

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

SECTION I

Purpose of the Annual Report of the Commission

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, 2025 (the "2025 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, 2025, 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."

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 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 (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 2025.

| Commissioner | Commissioner | Commissioner | Commissioner | Commissioner |
|------------------------|------------------------|------------------------|------------------------|-----------------------|
| Doug Turich | George Georgeff | Phillip Scheeringa | Tom Black | Alex Robertson |
| 1-1-2025 to 12-31-2025 | 1-1-2025 to 12-31-2025 | 1-1-2025 to 12-31-2025 | 1-1-2025 to 12-31-2025 | 1-1-2025 to 12-1-2025 |

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, 2025:

- 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, 2025 through December 31, 2025.

| Commissioner | Office Held | Term |
|-------------------|----------------|-------------------------------|
| Alex Robertson | President | 01-01-2025 through 12-31-2025 |
| Tom Black | Vice-President | 01-01-2025 through 12-31-2025 |
| Philip Scheeringa | Secretary | 01-01-2025 through 12-31-2025 |

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 2025 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, 2025.

The Commission advertised study sessions would convene on the second Tuesday of each month at 6:30 P.M. The Commission advertised that study sessions would convene on the fourth Tuesday of each month at 6:30 P.M. followed by a regularly scheduled 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 2025.

| | |
|------------------------|-----------|
| Regular Meetings: | 14 |
| Special Meetings: | 4 |
| Study Sessions: | 10 |
| Executive Sessions: | 10 |
| Total Meetings: | 38 |

| Month | Regular Meetings | Special Meetings | Study Sessions | Executive Sessions |
|-------|---|-----------------------|---|--|
| JAN | | (1) January 6, 2025 | (1) January 6, 2025 | |
| FEB | (1) January 13, 2025 (2) February 24, 2025 | | (2) January 27, 2025 (3) February 10, 2025 | |
| MAR | (3) March 24, 2025 | | (4) March 10, 2025 | |
| APR | (4) April 28, 2025 | (2) April 7, 2025 | (5) April 14, 2025 | (1) April 28, 2025 |
| MAY | (5) May 12, 2025 (6) May 27, 2025 | | (6) May 12, 2025 | (2) May 12, 2025 |
| JUNE | (7) June 9, 2025 (8) June 23, 2025 | (3) June 2, 2025 | | (3) June 2, 2025 |
| JULY | (9) July 28, 2025 | | (7) July 14, 2025 | (4) July 28, 2025 |
| AUG | (10) August 25, 2025 | | (8) August 11, 2025 | |
| SEPT | (11) September 22, 2025 | | | |
| OCT | (12) October 27, 2025 | | (9) October 13, 2025 | (5) October 13, 2025 (6) October 27, 2025 |
| NOV | (13) November 24, 2025 | (4) November 17, 2025 | (10) November 10, 2025 | (7) November 17, 2025 (8) November 24, 2025 |
| DEC | (14) December 22, 2025 | | | (9) December 8, 2025 (10) December 22, 2025 |

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 by the services provided to the Commission.

| Title | Name | Salary | Employment |
|---------------------------|------------------|----------------------|------------------------|
| Redevelopment Director | Maria Becerra | \$ 73,274.36 | 1.1.2025 to 12.31.2025 |
| Recording Secretary | Maria Becerra | \$ 1,800.00 | 1.1.2025 to 12.31.2025 |
| Redevelopment Assistant | Kendra Hernandez | \$ 47,592.80 | 1.1.2025 to 12.31.2025 |
| Total of Salaries: | | \$ 122,667.16 | |

SECTION VII
Professional Services

The Commission engaged the following professional services through contractual agreement during Fiscal Year 2025. 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.

| Vendor / Company | Professional Service | Fees | Contact Person |
|----------------------------|------------------------|--------------|-------------------|
| American Structure Point | Consulting Services | \$ 41,192.97 | Phil Roth |
| JPR Property Appeals | Legal Services | 8,683.00 | John Reed |
| Arsh Group | Master Plan Consulting | 22,406.00 | Taghi Arshami |
| Bochnowski Appraisal | Appraisal Services | 10,400.00 | Thomas Bochnowski |
| DEF Consulting | Financial Consulting | 18,921.20 | Dan Bolich |
| *Go Painters | Painting | 2,765.00 | Jorge Ocegüera |
| American Structure Point | SS4A Grant Planning | 258,331.19 | Shashad Gujuran |
| Ausgen, Kuiper, Jasaitis | Legal Services | 9,116.00 | Mike Jasaitis |
| K&S Engineering | Engineering Services | 12,670.00 | Dibakar Sundi |
| London Witte Group | Financial Consulting | 11,712.50 | Jim Higgins |
| NIES Engineering | Engineering Services | 5,636.97 | Derek Snyder |
| *Pure Illumination | Decorative Lighting | 64,143.27 | Amy Vanderhoek |
| *Midwestern Electric | Main Square Fence | 9,408.00 | J.R. |
| Emcor Hyre | Electrical Services | 3,610.00 | Jack Burandt |
| NIES Engineering | Main Square Fence | 39,000.00 | Derek Snyder |
| *Gariup Construction | Main Square Fence | 598,358.32 | Alex Gariup |
| *Dean's Landscaping | Landscaping Services | 51,489.60 | Eric Tharpe |
| K&S Engineers | Engineering Services | 4,740.18 | Dibakar Sundi |
| Vale Appraisal Group | Appraisal Services | 13,650.00 | Jeff Vale |
| Kendig Keast Collaborative | Plan Consultant | 33,109.66 | Gary Flisram |
| Valuation Services | Appraisal Services | 2,400.00 | Aaron Ingram |

* Vendors (not of a consulting nature) which provided: (i) a product as purchased, or (ii) services for construction or renovation, or the installation of equipment/products purchased. The net amount of said services totaled \$ 716,756.19.

Total of Professional & Vendor Fees: \$ 1,221,743.86

SECTION VIII

FY 2025 Resolution Action

The Commission adopted, approved and ratified certain resolutions during calendar year 2025 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, 2025 through December 31, 2025.

SECTION IX

FY 2025 Goals

The Commission identified the following goals, projects, programs, and major tasks for implementation during FY 2025. Below is an overview of the Commission's progress on this list for implementation and to re-assess for FY 2026.

Redevelopment Commission Annual Activities and Initiatives: Goals Achieved

Kennedy Avenue Corridor

- A. Property Acquisition – 7941–7950 Kennedy Avenue
 - i. Appraisals completed.
 - ii. Phase I Environmental Site Assessment conducted.
 - iii. Boundary survey completed.
 - iv. Property acquisition was finalized in December 2024.
- B. Property Acquisition – 8436 Kennedy Avenue (Former Gas Station Site)
 - i. Appraisals completed.
 - ii. Phase I Environmental Site Assessment conducted.
- C. Property Acquisition – 2655 Garfield Street
 - i. Appraisals completed.
 - ii. Acquisition negotiations are currently being finalized.
- D. Property Acquisition – 8600 Kennedy Avenue (Rental Equipment Property)
Appraisal information updated as of December 31, 2025.
- E. Property Acquisition – 8608 Kennedy Avenue (Barber Shop)
Requests for appraisal services issued.
- F. 8047 Kennedy Avenue – Redevelopment Planning
 - i. Evaluation of potential relocation of Public Works facilities to the site.
 - ii. Identification of the property as a strategic location for future redevelopment opportunities.
 - iii. Appraisals conducted for potential development parcels.

Indianapolis Boulevard Corridor

- A. Redevelopment – 8113–8200 Indianapolis Boulevard (Town-Owned Parcels – Approximately 6 Acres)
 - i. Commercial appraisals completed.
 - ii. Parcels offered for development proposals.
 - iii. One proposal received from an adjacent property owner.

- B. Redevelopment – 8100 Block of Indianapolis Boulevard
 - i. Appraisals completed.
 - ii. Negotiations conducted with the current parcel owner regarding redevelopment opportunities.
- C. Commercial Corridor Allocation Area Expansion: South Kennedy Avenue Area
Confirmatory resolution for the expansion adopted in July 2025.

**Redevelopment Commission Annual Activities and Initiatives:
Planning and Development Initiatives**

- A. Safe Streets for All: Safety Action Plan (Federally Funded Initiative)
 - i. Plan approved by the Town Council.
 - ii. Serves as a guiding framework for future roadway and pedestrian safety improvements.
 - iii. Project remains in compliance with required quarterly financial and performance reporting.
- B. Roadway Safety Audit – Kennedy Avenue and 45th Street
 - i. Grant awarded by the Northwestern Indiana Regional Planning Commission (NIRPC).
 - ii. Audit to evaluate safety conditions and potential improvements at the intersection.
- C. Comprehensive Master Plan Update (Originally Adopted 2006)
 - i. Update currently in progress.
 - ii. Final draft anticipated to be presented to the Plan Commission during the first quarter of 2026.
- D. Redevelopment Plan – New Plan Development
 - i. Preparation of a new Redevelopment Plan currently underway.
 - ii. Anticipated completion during the first quarter of 2026.

**Redevelopment Commission Annual Activities and Initiatives:
New and Continued Redevelopment Initiatives**

- A. First Responder and Municipal Employee Homeownership Program
 - i. Development of a homeownership assistance program for first responders and municipal employees.
 - ii. Program launch scheduled for 2026.
- B. Commercial Property Grant Program
 - i. Multiple grants awarded to support commercial property improvements and reinvestment.
- C. Downtown Improvements and Main Street Initiatives
 - i. Installation of new decorative wrought iron and brick improvements around Main Square.
 - ii. Installation of year-round decorative lighting along Jewett Avenue from Kennedy Avenue to 5th Street.
 - iii. Launch of the "Explore Downtown" initiative to strengthen connections between local businesses.
 - iv. Main Street programming included:
 - a. Successful inaugural Retail Crawl Event.
 - b. Continued monthly Restaurant Crawl Events thereafter.
 - c. Two expanded restaurant crawl events with increased participation from local establishments.
 - v. Downtown beautification projects included:
 - a. Repainting of downtown benches.
 - b. Completion of the Fire Station Owl mural by the High School Key Club.

**Redevelopment Commission Annual Activities and Initiatives:
 Annual Commission Reporting & Compliance**

- The Commission completed all required statutory reporting and compliance activities, including:
- i. Filing of the Annual Financial Report of the Commission prior to April 1.
 - ii. Filing of the Annual Report of the Commission prior to April 15.
 - iii. Review and filing of Tax Abatement Compliance Forms (CF-1) prior to May.
 - iv. Filing of Tax Increment Financing (TIF) Allocation Area Capture Notices with the Auditor prior to the June 15.
 - v. Submission of the Redevelopment Commission Spending Plan & Annual Budget prior to December 1.
 - vi. Notification of Allocation Area Tax Impacts to overlapping taxing units prior to the December 31.

SECTION X
Summary of Commission Fund Reports for FY 2025

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 2025" the required detailed revenue and expense financial data respectively for each fund and designated allocation area fund number.

| Department Fund (Fund No.) | (1/1/2025) Beginning Balance | (Debits) Revenues | (Credits) Expenses | (12/31/2025) Ending Balance |
|---|------------------------------------|----------------------|-----------------------|-----------------------------------|
| Redevelopment General (2216) | \$ 696,479.40 | \$ 437,693.99 | \$ 414,353.64 | \$ 719,819.75 |
| Redevelopment Bond & Interest (3311) | 81,394.84 | 0.00 | 0.00 | 81,394.84 |
| Redevelopment Capital (4406) | 1,729,112.89 | 55,597.94 | 171,701.29 | 1,613,009.54 |
| * Highland Redevelopment-Downtown (4445) ¹ | 893,352.96 | 194,372.33 | 679,747.48 | 407,977.81 |
| * Highland Acres (4446) | 1,061,375.24 | 128,374.68 | 0.00 | 1,189,749.92 |
| * Highland Commercial Corridors (4447) ¹ | 6,879,221.76 | 3,195,293.92 | 2,002,665.75 | 8,071,849.93 |
| * Cardinal Campus (4448) | 192,319.15 | 363,387.01 | 385,145.88 | 170,560.28 |

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.
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 include the LOIT-CAGIT property tax credit relief distributions.

APPENDIX B titled "Detail of Fund Financial Reports for FY 2025" details each Commission fund as summarized above from financial reports provided by the Highland Clerk-Treasurer for the FY 2025 ending December 31, 2025.

SECTION XI
Outstanding Obligations

Below is a summary of the outstanding bond as of December 31, 2025. Reference **APPENDIX C** titled "Outstanding Obligation Debt Service Schedules" for the amortization schedule and debt service payments due on the bonds.

The Commission has no general obligation bonds issued from ad valorem taxes of the levied on the Redevelopment District as a source of repayment of the following obligation.

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 2025. 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, 2025 | \$ 150,000.00 | \$ 21,700.00 | \$ 171,700.00 |
| August 1, 2025 | 150,000.00 | 20,950.00 | 170,950.00 |
| | | | \$ 342,650.00 |

As of December 31, 2025
 Outstanding Principal Balance Due: \$ 4,040,000

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, 2025
 Outstanding Principal Balance Due: \$ 9,220,000

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 2025.

SECTION XIII

FY 2025 Distributions of Tax Increment Revenue

The Office of the Lake County Auditor distributed tax increment revenue to the Commission in fiscal year 2025.

| Allocation Area | DLGF TIF Code | Spring Installment June 23, 2025 | Fall Installment December 20, 2025 | FY TOTAL |
|-----------------------------------|---------------|-------------------------------------|---------------------------------------|------------------------|
| Highland Acres | T45451 | \$ 64,187.33 | \$ 64,187.35 | \$ 128,374.68 |
| Highland Redevelopment - Downtown | T45452 | 99,046.25 | 95,326.08 | 194,373.33 |
| Highland Commercial Corridors | T45453 | 625,695.62 | 512,997.41 | 1,138,693.03 |
| Cardinal Campus | T45454 | 192,826.73 | 170,560.28 | 363,387.01 |
| TOTALS: | | \$ 981,755.93 | \$ 843,071.12 | \$ 1,824,827.05 |

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

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 include schedules of the individual components (property key numbers) identified in each allocation area.

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

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

SECTION XV

Reference Maps of Designated Allocation Areas in the Redevelopment District

For informational purposes, the Commission has included reference mapping of each allocation area as designated by the Commission prior to December 31, 2025. 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

Annual Report of the Redevelopment Commission: Contact Information

Copies of this Annual Report of the Redevelopment Commission 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 2025
(January 1, 2025 through December 31, 2025)

APPENDIX A
Summary of Commission Resolutions

APPENDIX A

| January 6, 2025 | |
|-------------------|---|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-01 | Resolution of HRC: Authorizing Compensation for Certain Employees |

| January 13, 2025 | |
|-------------------|--|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-03 | Resolution of HRC: Approve an Agreement for Finance Professional services – DEF Consulting |
| 2025-04 | Resolution of HRC: Approving an Agreement for Engineering Services - NIES |
| 2025-05 | Resolution of HRC: Approving an Agreement for Legal Services – Abrahamson Reed & Bilse |

| February 24, 2025 | |
|-------------------|--|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-06 | Resolution of HRC: Concerning The Fiscal Year 2026 Determination for Tax Increment-Highland Acres |
| 2025-07 | Resolution of HRC: Concerning The Fiscal Year 2026 Determination for Commercial Corridor /Downtown Allocation Area |
| 2025-08 | Resolution of HRC: Concerning the Fiscal Year 2026 Determination for Cardinal Campus |
| 2025-09 | Resolution of HRC: Professional Services to Prepare a Town Comprehensive Plan - American Structurepoint |
| 2025-10 | Resolution of HRC: Approving a Commercial Improvement Grant for 2909 Jewett St. Belmonte Holdings LLC |

| March 24, 2025 | |
|-------------------|--|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-12 | Resolution of HRC: Approving an Agreement for Dean's Landscaping for Town Beautification |

| May 12, 2025 | |
|-------------------|---|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-11 | Resolution of HRC: Approving an Agreement for Engineering Services for Main Square Fence - NIES |
| 2025-13 | Resolution of HRC: Commercial Property Improvement Grant Gariup Main Square Fence |

| May 27, 2025 | |
|-------------------|--|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-14 | Resolution of HRC: Approving an Agreement for Specific Legal Services – Auslgen, Kuiper & Jasaitis |

APPENDIX A

| June 23, 2025 | |
|-------------------|--|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-15 | Resolution of HRC: Approving a Commercial Improvement Grant for 2828 Highway Avenue - SEER Holding Company LLC |

| July 28, 2025 | |
|-------------------|---|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-02 | Resolution of HRC: Confirmation of a Declaratory Resolution passed in 2023 to confirm all prior actions have taken place on Kennedy Avenue, South Kennedy Expansion Area. |

| October 17, 2025 | |
|-------------------|---|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-16 | Resolution of HRC: Approving a Commercial Improvement Grant for 2927 Jewett Street - NWI Parkinsons |

| November 24, 2025 | |
|-------------------|---|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-17 | Resolution of HRC: Approve the Resolution Concerning the 2026 Spending Plan |
| 2025-18 | Resolution of HRC: Purchase of Property 8436 Kennedy Avenue - Vacant Gas Station Property |
| 2025-19 | Resolution of HRC: Amendment to the 2025 Spending Plan |

| December 22, 2025 | |
|-------------------|--|
| Resolution Number | Summary of Resolution (by Title) |
| 2025-20 | Resolution of HRC: Tax Increment Revenue Public Safety Equipment |

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2025
(January 1, 2025 through December 31, 2025)

APPENDIX B
Detail of Fund Financial Reports for FY 2025

**HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION**

FY 2025 Schedule for the Period Ending December 31, 2025
 Redevelopment General Fund (Fund 2216)

| Fund Summary | | | |
|--------------|--------------------------------------|-----------|-------------------|
| | Beginning Balance (1.1.2025): | \$ | 696,479.40 |
| | Revenues | | 437,693.99 |
| | Expenses | | (414,353.64) |
| | Ending Balance (12.31.2025): | \$ | 719,819.75 |

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

Fund Details

| General Ledger # | Description | Amount |
|------------------|---------------------------------|----------------------|
| Revenues | | |
| 2216-0000-31100 | PROPERTY TAXES | \$ 341,093.45 |
| 2216-0000-31201 | FIT TAXES | 868.11 |
| 2216-0000-31202 | EXCISE TAXES | 18,554.63 |
| 2216-0000-31206 | CVET TAXES | 563.47 |
| 2216-0000-36100 | REDEV GEN INTEREST | 72,920.33 |
| 2216-0000-36800 | EMPLOYEE SHARE MEDICAL PREMIUM | 3,329.00 |
| 2216-0000-39900 | REDEV GEN MISCELLANEOUS REVENUE | 365.00 |
| | Total Revenue: | \$ 437,693.99 |

| | | |
|---------------------|---------------------------------------|--------------|
| Expenditures | | |
| 2216-0000-11102 | REDEV GEN SALARIES | \$ 47,592.80 |
| 2216-0000-11107 | REDEV GEN REDEV DIRECTOR SALARY | 73,274.36 |
| 2216-0000-11116 | REDEV GEN PERSONAL TEMPORARY SERVICES | 0.00 |
| 2216-0000-11134 | REDEV GEN RECORDING SECRETARY | 1,800.00 |
| 2216-0000-11198 | SALARY INCREASE PLACEHOLDER | 0.00 |
| 2216-0000-11199 | HOURLY WAGES INCREASE PLACEHOLDER | 0.00 |
| 2216-0000-11201 | GEN FICA & MEDICARE | 8,997.30 |
| 2216-0000-11209 | REDEV GEN PERF | 13,537.17 |
| 2216-0000-11210 | REDEV GEN PERF ANNUITY BY EMPLOYER | 3,626.11 |
| 2216-0000-20003 | MISC SUPPLIES | 1,487.23 |
| 2216-0000-20004 | MAIN STREET SUPPLIES | 1,467.47 |
| 2216-0000-31001 | LEGAL FEES | 8,683.00 |
| 2216-0000-31003 | CONSULTANT FEES | 100,217.75 |
| 2216-0000-31004 | REDEV GEN TUITION/DEVELOPMENT | 0.00 |
| 2216-0000-31005 | ENGINEERING & ARCH | 13,356.70 |
| 2216-0000-32002 | REDEV GEN TRAVEL EXPENSES | 835.40 |
| 2216-0000-32005 | REDEV GEN WEB SITE SERVICES | 0.00 |
| 2216-0000-33001 | REDEV GEN LEGAL NOTICES | 69.37 |
| 2216-0000-33002 | REDEV GEN PRINTING | 96.60 |
| 2216-0000-34001 | REDEV GEN BOND PREMIUM | 262.50 |
| 2216-0000-34023 | REDEV GEN MEDICAL/DENTAL PREM | 48,407.48 |

**HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION**

FY2025 Schedule for the Period Ending December 31, 2025
 Redevelopment General Fund (Fund 2216)

| | | |
|----------------------------|--------------------------------|--------------------------|
| 2216-0000-34043 | REDEV GEN LIFE INSURANCE PREM | 169.25 |
| 2216-0000-35008 | UTILITIES | 303.15 |
| 2216-0000-35111 | DECORATIVE LIGHTING | 61,845.00 |
| 2216-0000-39001 | REDEV GEN SUBSCRIPTIONS & DUES | 4,100.00 |
| 2216-0000-39002 | REDEV GEN REFUNDS/INDEMNITIES | 0.00 |
| 2216-0000-39003 | REDEV GEN PUBLIC RELATIONS | 675.00 |
| 2216-0000-39020 | INFO & COMM TECH SERVICE | 21,000.00 |
| 2216-0000-39030 | MAIN STREET PROF SERVICES | 2,550.00 |
| Total Expenditures: | | <u><u>414,353.64</u></u> |

| | | |
|----------------------|--------------|-----------------------------|
| Assets | | |
| 2216-0000-10100 | CASH IN BANK | \$ 592,528.99 |
| 2216-0000-15100 | INVESTMENTS | 127,290.76 |
| Total Assets: | | <u><u>\$ 719,819.75</u></u> |

| | | |
|---------------------------|--|--------------------|
| Liabilities | | |
| Total Liabilities: | | <u><u>\$ -</u></u> |

| | | |
|---------------------------|--------------|-----------------------------|
| Fund Equity | | |
| 2216-0000-27100 | FUND BALANCE | \$ 696,479.40 |
| Total Fund Equity: | | <u><u>\$ 696,479.40</u></u> |

HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

FY 2025 Schedule for the Period Ending December 31, 2025
 Redevelopment Bond & Interest (Fund 3311)

| Fund Summary | | |
|-------------------------------|----|-----------|
| Beginning Balance (1.1.2025): | \$ | 81,394.84 |
| Revenues | | - |
| Expenses | | - |
| Ending Balance (12.31.2025): | \$ | 81,394.84 |

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

| Fund Details | | |
|--------------------|---------------------------|---------------------|
| General Ledger # | Description | Amount |
| Assets | | |
| 3311-0000-10100 | CASH IN BANK | \$ 81,394.84 |
| | Total Assets: | <u>\$ 81,394.84</u> |
| Liabilities | | |
| | Total Liabilities: | <u>\$ -</u> |
| Fund Equity | | |
| 3311-0000-27100 | FUND BALANCE | \$ 81,394.84 |
| | Total Fund Equity: | <u>\$ 81,394.84</u> |

HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

FY 2025 Schedule for the Period Ending December 31, 2025
 Redevelopment Capital (Fund 4406)

| Fund Summary | |
|--------------|---|
| | Beginning Balance (1.1.2025): \$ 1,729,112.89 |
| | Revenues 55,597.94 |
| | Expenses (171,201.29) |
| | Ending Balance (12.31.2025): \$ 1,613,009.54 |

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

Fund Details

| General Ledger # | Description | Amount |
|---------------------|------------------------------------|------------------------|
| Revenues | | |
| 4406-0000-36100 | REDEV CAPITAL INTEREST | \$ 19,641.17 |
| 4406-0000-36102 | INTEREST IN BANK 12 | 35,956.77 |
| | Total Revenue: | <u>\$ 55,597.94</u> |
| Expenditures | | |
| 4406-0000-31005 | REDEV CAP ENGR & ARCHITECTURE | \$ 4,223.88 |
| 4406-0000-31007 | REDEV CAP MAINTENANCE/REPAIR | 30,229.27 |
| 4406-0000-31019 | LANDSCAPE SERVICES | 51,490.00 |
| 4406-0000-34002 | FACADE IMPROVEMENT FUND | 40,519.43 |
| 4406-0000-39019 | OTHER LEGAL SERVICES (ACQUISITION) | 11,282.14 |
| 4406-0000-39023 | BOND FINANCIAL ADVISORY SERVICES | 12,837.50 |
| 4406-0000-39025 | PROPERTY APPRAISAL SERVICES | 21,000.00 |
| 4406-0000-39040 | COMMUNITY GARDEN SERVICES | 119.07 |
| 4406-0000-42001 | REDEV CAP WAYFINDING SIGNS | 0.00 |
| 4406-0000-42012 | LEGACY ART ON TRAILS GRANT | 0.00 |
| | Total Expenditures: | <u>\$ 171,701.29</u> |
| Assets | | |
| 4406-0000-10100 | CASH IN BANK | \$ 7,105.58 |
| 4406-0000-10104 | CASH IN BANK 12 | 1,170,150.56 |
| 4406-0000-15100 | INVESTMENTS | 435,753.40 |
| | Total Assets: | <u>\$ 1,613,009.54</u> |
| Liabilities | | |
| | Total Liabilities: | <u>\$ -</u> |
| Fund Equity | | |
| 4406-0000-27100 | FUND BALANCE | \$ 1,729,112.89 |
| | Total Fund Equity: | <u>\$ 1,729,112.89</u> |

HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

FY 2025 Schedule for the Period Ending December 31, 2025
 Highland Redevelopment - Downtown (Fund 4445)

| Fund Summary | | | |
|--------------|-------------------------------|----|--------------|
| | Beginning Balance (1.1.2025): | \$ | 893,352.96 |
| | Revenues | | 194,372.33 |
| | Expenses | | (679,747.48) |
| | Ending Balance (12.31.2025): | \$ | 407,977.81 |

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

| Fund Details | | | |
|--------------|--|--|--|
|--------------|--|--|--|

| General Ledger # | Description | | Amount |
|---------------------|------------------------------------|--------------------|-------------------|
| Revenues | | | |
| 4445-0000-31100 | HGLND DWNTWN TIF-PROP TAX-CORRIDOR | \$ | 194,372.33 |
| | Total Revenue: | \$ | <u>194,372.33</u> |
| Expenditures | | | |
| 4445-0000-31003 | CONSULTANT FEES | \$ | 33,109.66 |
| 4445-0000-31005 | ENGINEERING FENCE MAIN SQUARE | | 48,279.50 |
| 4445-0000-31029 | FENCE CONSTRUCTION MAIN SQUARE | | 598,358.32 |
| | Total Expenditures: | \$ | <u>679,747.48</u> |
| Assets | | | |
| 4445-0000-10100 | CASH IN BANK | \$ | 407,977.81 |
| | Total Assets: | \$ | <u>407,977.81</u> |
| Liabilities | | | |
| | | Total Liabilities: | <u>\$ -</u> |
| Fund Equity | | | |
| 4445-0000-27100 | FUND BALANCE | \$ | 893,352.96 |
| | Total Fund Equity: | \$ | <u>893,352.96</u> |

HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

FY 2025 Schedule for the Period Ending December 31, 2025
 Highland Acres (Fund 4446)

| Fund Summary | |
|--------------|---|
| | Beginning Balance (1.1.2025): \$ 1,061,375.24 |
| | Revenues 128,374.68 |
| | Expenses - |
| | Ending Balance (12.31.2025): \$ 1,189,749.92 |

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

| Fund Details | | Amount |
|----------------------------|------------------------------|------------------------|
| General Ledger # | Description | |
| Revenues | | |
| 4446-0000-31100 | HGLND ACRES TIF-PROPERTY TAX | \$ 128,374.68 |
| Total Revenue: | | <u>\$ 128,374.68</u> |
| Expenditures | | |
| 4446 | | \$ - |
| Total Expenditures: | | <u>\$ -</u> |
| Assets | | |
| 4446-0000-10100 | CASH IN BANK | \$ 1,189,749.92 |
| Total Assets: | | <u>\$ 1,189,749.92</u> |
| Liabilities | | |
| Total Liabilities: | | <u>\$ -</u> |
| Fund Equity | | |
| 4446-0000-27100 | FUND BALANCE | \$ 1,061,375.24 |
| Total Fund Equity: | | <u>\$ 1,061,375.24</u> |

HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

FY 2025 Schedule for the Period Ending December 31, 2025
 Highland Commercial Corridors (Fund 4447)

| Fund Summary | |
|--------------|---|
| | Beginning Balance (1.1.2025): \$ 6,879,221.76 |
| | Revenues 3,195,293.92 |
| | Expenses (2,002,665.75) |
| | Ending Balance (12.31.2025): \$ 8,071,849.93 |

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

Fund Details

| General Ledger # | Description | Amount |
|---------------------|--------------------------------------|------------------------|
| Revenues | | |
| 4447-0000-31100 | PROP TX-TIF-REDEVELOPMENT | \$ 1,141,358.78 |
| 4447-0000-36102 | INTEREST IN BANK 12 | 53,935.14 |
| 4447-0000-39400 | TEMPORARY LOAN | 2,000,000.00 |
| | Total Revenue: | <u>\$ 3,195,293.92</u> |
| Expenditures | | |
| 4447-0000-09000 | COMERICAL CORRIDOR NON APPROPRIATION | \$ 2,665.75 |
| 4447-0000-90001 | TEMP LOAN TRANSFER | 2,000,000.00 |
| | Total Expenditures: | <u>\$ 2,002,665.75</u> |
| Assets | | |
| 4447-0000-10100 | CASH IN BANK | \$ 2,512,997.41 |
| 4447-0000-10104 | CASH IN BANK 12 | 4,110.19 |
| | Total Assets: | <u>\$ 2,517,107.60</u> |
| Liabilities | | |
| | Total Liabilities: | <u>\$ -</u> |
| Fund Equity | | |
| 4447-0000-27100 | FUND BALANCE | \$ 6,879,221.76 |
| | Total Fund Equity: | <u>\$ 6,879,221.76</u> |

HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

FY 2025 Schedule for the Period Ending December 31, 2025
 Cardinal Campus (Fund 4448)

| Fund Summary | |
|-------------------------------|---------------|
| Beginning Balance (1.1.2025): | \$ 192,319.15 |
| Revenues | 363,387.01 |
| Expenses | (385,145.88) |
| Ending Balance (12.31.2025): | \$ 170,560.28 |

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

Fund Details

| General Ledger # | Description | Amount |
|---------------------|------------------------|----------------------|
| Revenues | | |
| 4448-0000-31100 | PROP TX- TIF | \$ 363,387.01 |
| Total Revenue: | | <u>\$ 363,387.01</u> |
| Expenditures | | |
| 4448-0000-39011 | PAYMENT OF PRINCIPAL | \$ 335,559.15 |
| 4448-0000-39012 | BD PAYMENT OF INTEREST | 46,675.00 |
| 4448-0000-39013 | PAYING AGENT FEE | 2,911.73 |
| Total Expenditures: | | <u>\$ 385,145.88</u> |
| Assets | | |
| 4448-0000-10100 | CASH IN BANK | \$ 170,560.28 |
| Total Assets: | | <u>\$ 170,560.28</u> |
| Liabilities | | |
| Total Liabilities: | | <u>\$ -</u> |
| Fund Equity | | |
| 4448-0000-27100 | FUND BALANCE | \$ 192,319.15 |
| Total Fund Equity: | | <u>\$ 192,319.15</u> |

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

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

Fiscal Year 2025
(January 1, 2025 through December 31, 2025)

APPENDIX C
Obligations Debt Service Schedules

APPENDIX C

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

APPENDIX C

**TOWN OF HIGHLAND, INDIANA
 REDEVELOPMENT COMMISSION**

Obligation Debt Service Schedule:
 Town of Highland, Indiana Economic Development Revenue Bonds, Series 2022 (Cardinal Campus Project - PHASE II)

| Bond Year | Project Year | Collection Year | Date | Principal | Rate | Interest | Total | Balance Due |
|---------------|--------------|-----------------|--------|------------------------|-------|----------------------|------------------------|--------------|
| 0.5 | | 2027 | 8/1/27 | 250,000.00 | 1.00% | 46,100.00 | 296,100.00 | 8,970,000.00 |
| 1.0 | 1 | 2027 | 2/1/28 | 250,000.00 | 1.00% | 44,850.00 | 294,850.00 | 8,720,000.00 |
| 1.5 | | 2028 | 8/1/28 | 250,000.00 | 1.00% | 43,600.00 | 293,600.00 | 8,470,000.00 |
| 2.0 | 2 | 2028 | 2/1/29 | 255,000.00 | 1.00% | 42,350.00 | 297,350.00 | 8,215,000.00 |
| 2.5 | | 2029 | 8/1/29 | 255,000.00 | 1.00% | 41,075.00 | 296,075.00 | 7,960,000.00 |
| 3.0 | 3 | 2029 | 2/1/30 | 255,000.00 | 1.00% | 39,800.00 | 294,800.00 | 7,705,000.00 |
| 3.5 | | 2030 | 8/1/30 | 255,000.00 | 1.00% | 38,525.00 | 293,525.00 | 7,450,000.00 |
| 4.0 | 4 | 2030 | 2/1/31 | 260,000.00 | 1.00% | 37,250.00 | 297,250.00 | 7,190,000.00 |
| 4.5 | | 2031 | 8/1/31 | 260,000.00 | 1.00% | 35,950.00 | 295,950.00 | 6,930,000.00 |
| 5.0 | 5 | 2031 | 2/1/32 | 260,000.00 | 1.00% | 34,650.00 | 294,650.00 | 6,670,000.00 |
| 5.5 | | 2032 | 8/1/32 | 260,000.00 | 1.00% | 33,350.00 | 293,350.00 | 6,410,000.00 |
| 6.0 | 6 | 2032 | 2/1/33 | 265,000.00 | 1.00% | 32,050.00 | 297,050.00 | 6,145,000.00 |
| 6.5 | | 2033 | 8/1/33 | 265,000.00 | 1.00% | 30,725.00 | 295,725.00 | 5,880,000.00 |
| 7.0 | 7 | 2033 | 2/1/34 | 265,000.00 | 1.00% | 29,400.00 | 294,400.00 | 5,615,000.00 |
| 7.5 | | 2034 | 8/1/34 | 265,000.00 | 1.00% | 28,075.00 | 293,075.00 | 5,350,000.00 |
| 8.0 | 8 | 2034 | 2/1/35 | 270,000.00 | 1.00% | 26,750.00 | 296,750.00 | 5,080,000.00 |
| 8.5 | | 2035 | 8/1/35 | 270,000.00 | 1.00% | 25,400.00 | 295,400.00 | 4,810,000.00 |
| 9.0 | 9 | 2035 | 2/1/36 | 270,000.00 | 1.00% | 24,050.00 | 294,050.00 | 4,540,000.00 |
| 9.5 | | 2036 | 8/1/36 | 275,000.00 | 1.00% | 22,700.00 | 297,700.00 | 4,265,000.00 |
| 10.0 | 10 | 2036 | 2/1/37 | 275,000.00 | 1.00% | 21,325.00 | 296,325.00 | 3,990,000.00 |
| 10.5 | | 2037 | 8/1/37 | 275,000.00 | 1.00% | 19,950.00 | 294,950.00 | 3,715,000.00 |
| 11.0 | 11 | 2037 | 2/1/38 | 275,000.00 | 1.00% | 18,575.00 | 293,575.00 | 3,440,000.00 |
| 11.5 | | 2038 | 8/1/38 | 280,000.00 | 1.00% | 17,200.00 | 297,200.00 | 3,160,000.00 |
| 12.0 | 12 | 2038 | 2/1/39 | 280,000.00 | 1.00% | 15,800.00 | 295,800.00 | 2,880,000.00 |
| 12.5 | | 2039 | 8/1/39 | 280,000.00 | 1.00% | 14,400.00 | 294,400.00 | 2,600,000.00 |
| 13.0 | 13 | 2039 | 2/1/40 | 285,000.00 | 1.00% | 13,000.00 | 298,000.00 | 2,315,000.00 |
| 13.5 | | 2040 | 8/1/40 | 285,000.00 | 1.00% | 11,575.00 | 296,575.00 | 2,030,000.00 |
| 14.0 | 14 | 2040 | 2/1/41 | 285,000.00 | 1.00% | 10,150.00 | 295,150.00 | 1,745,000.00 |
| 14.5 | | 2041 | 8/1/41 | 285,000.00 | 1.00% | 8,725.00 | 293,725.00 | 1,460,000.00 |
| 15.0 | 15 | 2041 | 2/1/42 | 290,000.00 | 1.00% | 7,300.00 | 297,300.00 | 1,170,000.00 |
| 15.5 | | 2042 | 8/1/42 | 290,000.00 | 1.00% | 5,850.00 | 295,850.00 | 880,000.00 |
| 16.0 | 16 | 2042 | 2/1/43 | 290,000.00 | 1.00% | 4,400.00 | 294,400.00 | 590,000.00 |
| 16.5 | | 2043 | 8/1/43 | 295,000.00 | 1.00% | 2,950.00 | 297,950.00 | 295,000.00 |
| 17.0 | 17 | 2043 | 2/1/44 | 295,000.00 | 1.00% | 1,475.00 | 296,475.00 | - |
| 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 2025
(January 1, 2025 through December 31, 2025)

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 (026)
 January 1, 2024 Pay 2025 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 | 919,500 | 919,500 | 308,630 | 610,870 |
| 45 | 45-07-32-479-020.000-026 | R | Shah & Luke LLC | 213,900 | 213,900 | 6,050 | 207,850 |
| 45 | 45-07-32-479-021.000-026 | R | Shah & Luke LLC | 213,800 | 213,800 | 57,200 | 156,600 |
| 45 | 45-07-32-479-023.000-026 | R | Shah & Luke LLC | 93,400 | 20,800 | 1,730 | 19,070 |
| 45 | 45-07-32-479-024.000-026 | R | Duke of Oil LTD (The) | 818,500 | 818,500 | 454,990 | 363,510 |
| 45 | 45-07-32-479-025.000-026 | R | Institution Group LLC | 139,500 | 139,500 | 100,110 | 39,390 |
| 45 | 45-07-32-479-026.000-026 | R | Pinnacle Real Estate Inc | 2,082,700 | 2,082,700 | 0 | 2,082,700 |
| 45 | 45-07-32-479-027.000-026 | R | Institution Group LLC | 1,085,900 | 1,085,900 | 0 | 1,085,900 |
| 45 | 45-07-32-479-028.000-026 | R | Title Development Properties LLC | 932,000 | 932,000 | 100,110 | 831,890 |
| 45 | 45-07-32-479-029.000-026 | R | WSU Properties LLC | 219,200 | 219,200 | 192,840 | 26,360 |
| Totals: | | | | 6,718,400 | 6,645,800 | 1,221,660 | 5,424,140 |
| 10 | Individual Components | | | | | | |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 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 #B751 | 42,200 | 42,200 | 49,730 | 0 |
| 45 | 45-07-16-381-017.000-026 | R | North Star Trust Company Tr #B751 | 39,400 | 39,400 | 45,530 | 0 |
| 45 | 45-07-16-381-018.000-026 | R | Webber, Donald E & Rosemarie | 105,100 | 39,400 | 102,140 | 65,700 |
| 45 | 45-07-16-381-019.000-026 | R | Lake Co Tr Co Tr 3396 | 163,600 | 29,700 | 85,890 | 133,900 |
| 45 | 45-07-16-381-020.000-026 | R | Williams, Gary J & J. Helen Williams h&w | 187,700 | 61,500 | 157,290 | 126,200 |
| 45 | 45-07-16-381-021.000-026 | R | Lewis, Dan C & Patti Ann | 172,100 | 46,700 | 124,710 | 125,400 |
| 45 | 45-07-16-381-022.000-026 | R | Mailaur Properties, LLC | 212,200 | 212,200 | 244,420 | 0 |
| 45 | 45-07-16-381-023.000-026 | R | Mahoney, Dale R | 202,200 | 71,000 | 171,070 | 131,200 |
| 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 | 105,200 | 42,100 | 105,200 | 22,700 |
| 45 | 45-07-21-127-032.000-026 | R | Zia, Anjum | 143,800 | 0 | 59,875 | 0 |
| 45 | 45-07-21-127-033.000-026 | R | Ekanem, Kufre & Heather Ekanem T/E | 210,200 | 0 | 210,200 | 0 |
| 45 | 45-07-21-127-034.000-026 | R | Avery Enterprises LLC | 138,300 | 29,700 | 233,770 | 108,600 |
| 45 | 45-07-21-127-035.000-026 | R | Johnston, William R | 219,300 | 19,800 | 148,988 | 92,000 |
| 45 | 45-07-21-128-030.000-026 | R | Kennedy Avenue LLC | 231,100 | 32,300 | 160,280 | 198,800 |
| 45 | 45-07-21-128-031.000-026 | R | Kennedy Avenue LLC | 159,700 | 0 | 159,700 | 0 |
| 45 | 45-07-21-128-032.000-026 | R | Berry, Jack L | 104,500 | 29,700 | 0 | 74,800 |
| 45 | 45-07-21-128-033.000-026 | R | Wozniak, Szymon S & Olaa A Yacoub J/T R/S | 182,200 | 0 | 83,875 | 0 |
| 45 | 45-07-21-128-034.000-026 | R | Hawk Home Inspection Inc | 186,300 | 32,300 | 101,570 | 154,000 |
| 45 | 45-07-21-129-029.000-026 | R | JGN Enterprises, LLC | 81,400 | 32,500 | 93,270 | 48,900 |
| 45 | 45-07-21-129-030.000-026 | R | Hobson, Tony | 122,500 | 22,600 | 122,500 | 71,100 |
| 45 | 45-07-21-129-031.000-026 | R | Pfeiffer, Michael F & Kathy L Pfeiffer (H&W) | 131,900 | 29,700 | 138,020 | 102,200 |
| 45 | 45-07-21-129-032.000-026 | R | Cavanaugh, Daniel | 110,500 | 29,700 | 89,000 | 80,800 |
| 45 | 45-07-21-129-033.000-026 | R | Indiana Land Tr Co Trs of Tr dtd 7-9-19 known as T | 168,900 | 0 | 168,900 | 0 |
| 45 | 45-07-21-130-029.000-026 | R | RICARD LLC | 225,800 | 0 | 225,800 | 0 |
| 45 | 45-07-21-130-030.000-026 | R | Ricard LLC | 321,500 | 20,200 | 236,300 | 154,100 |
| 45 | 45-07-21-130-031.000-026 | R | Grauel LLC | 32,500 | 29,700 | 31,180 | 2,800 |
| 45 | 45-07-21-130-032.000-026 | R | Crowel, Thomas R & Nancy Jean | 32,500 | 29,700 | 43,020 | 2,800 |
| 45 | 45-07-21-130-033.000-026 | R | Crowel Properties LLC | 396,200 | 32,500 | 621,320 | 363,700 |
| 45 | 45-07-21-176-040.000-026 | R | Sahl, Harjit | 129,000 | 117,600 | 48,800 | 11,400 |
| 45 | 45-07-21-177-033.000-026 | R | Daly, Mary D | 138,800 | 23,300 | 113,060 | 115,500 |
| 45 | 45-07-21-177-034.000-026 | R | Rizo, Steven B & Jose L Jr. | 100,100 | 20,200 | 100,100 | 31,100 |
| 45 | 45-07-21-177-035.000-026 | R | Dakota Holdings Port-8 LLC | 115,100 | 28,100 | 77,560 | 87,000 |
| 45 | 45-07-21-177-036.000-026 | R | Smith, George A | 106,200 | 28,100 | 85,570 | 78,100 |
| 45 | 45-07-21-177-037.000-026 | R | Molenda, Paula | 164,300 | 28,100 | 94,330 | 136,200 |
| 45 | 45-07-21-177-038.000-026 | R | Connor, Kerry C | 332,400 | 27,900 | 47,680 | 304,500 |
| 45 | 45-07-21-178-024.000-026 | R | Micka, Wayne | 224,500 | 45,600 | 245,330 | 178,900 |
| 45 | 45-07-21-178-026.000-026 | R | Micka, Wayne | 190,400 | 25,700 | 135,280 | 164,700 |
| 45 | 45-07-21-178-027.000-026 | R | Swalek, Fred & Denise h&w | 164,200 | 0 | 164,200 | 0 |
| 45 | 45-07-21-178-028.000-026 | R | Swalek, Fred | 123,900 | 25,700 | 129,810 | 98,200 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|---|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-21-178-029.000-026 | R | Kozlowski, William J & Dianne M Kozlowski Trustees | 252,400 | 32,500 | 315,590 | 219,900 |
| 45 | 45-07-21-179-014.000-026 | R | Kozlowski, Nancy M | 163,800 | 0 | 163,800 | 0 |
| 45 | 45-07-21-179-015.000-026 | R | Max Properties LLC | 181,200 | 25,700 | 97,880 | 155,500 |
| 45 | 45-07-21-179-016.000-026 | R | Micka, Wayne & Lisa J Belinsky J/TR/S | 111,200 | 21,300 | 111,200 | 41,100 |
| 45 | 45-07-21-179-017.000-026 | R | Torres, Melissa Y | 107,300 | 25,700 | 107,020 | 81,600 |
| 45 | 45-07-21-179-018.000-026 | R | Valle, Edwin | 131,100 | 0 | 51,938 | 0 |
| 45 | 45-07-21-179-019.000-026 | R | Baron, April D | 172,900 | 0 | 65,583 | 0 |
| 45 | 45-07-21-201-001.000-026 | R | MV 2018 LLC | 2,621,600 | 163,000 | 1,025,500 | 2,458,600 |
| 45 | 45-07-21-201-002.000-026 | R | MV 2018 LLC | 97,500 | 81,100 | 110,420 | 16,400 |
| 45 | 45-07-21-201-003.000-026 | R | MV 2018 LLC | 1,628,700 | 362,400 | 1,672,450 | 1,266,300 |
| 45 | 45-07-21-205-001.000-026 | R | Grimm, Steven | 47,100 | 29,700 | 50,840 | 17,400 |
| 45 | 45-07-21-205-002.000-026 | R | Wolf 1 Enterprises LLC | 375,400 | 34,500 | 375,400 | 167,800 |
| 45 | 45-07-21-205-003.000-026 | R | Cox, David F Cox & Lynne J Cox Family Trust | 179,500 | 33,900 | 182,630 | 145,600 |
| 45 | 45-07-21-206-001.000-026 | R | DOWNEY REALTY LLC | 348,000 | 172,900 | 275,900 | 175,100 |
| 45 | 45-07-21-206-003.000-026 | R | ATTAR Inc | 924,800 | 92,300 | 363,660 | 832,500 |
| 45 | 45-07-21-251-001.000-026 | R | DEB Holdings, LLC | 121,900 | 62,100 | 125,850 | 59,800 |
| 45 | 45-07-21-251-002.000-026 | R | Sahib Isher LLC | 786,900 | 493,000 | 894,940 | 293,900 |
| 45 | 45-07-21-252-001.000-026 | R | Borsuk, Stephen Revoc Trust (The) | 107,300 | 62,200 | 108,540 | 45,100 |
| 45 | 45-07-21-252-002.000-026 | R | Kennedy Development 1 LLC | 462,100 | 133,200 | 336,380 | 328,900 |
| 45 | 45-07-21-253-001.000-026 | R | Malo Properties, LLC | 99,300 | 88,800 | 104,740 | 10,500 |
| 45 | 45-07-21-253-002.000-026 | R | Malo Properties, LLC | 713,000 | 88,800 | 687,290 | 624,200 |
| 45 | 45-07-21-254-001.000-026 | R | Kalokhe Office LLC | 242,800 | 78,600 | 245,690 | 164,200 |
| 45 | 45-07-21-302-001.000-026 | R | Northern Indiana Pub. Service Co | 10,900 | 3,600 | 8,750 | 7,300 |
| 45 | 45-07-21-302-003.000-026 | R | Pukoszek, Stanley W. | 208,300 | 0 | 100,188 | 0 |
| 45 | 45-07-21-302-004.000-026 | R | Wicker View Rentals LLC | 272,500 | 0 | 272,500 | 0 |
| 45 | 45-07-21-302-005.000-026 | R | Vasquez, Charlie & Daisy Zamora J/T R/S | 187,800 | 0 | 187,800 | 0 |
| 45 | 45-07-21-302-007.000-026 | R | Brown, James M | 294,500 | 0 | 294,500 | 0 |
| 45 | 45-07-21-302-008.000-026 | R | One Best Property LLC | 149,200 | 80,100 | 166,090 | 69,100 |
| 45 | 45-07-21-302-009.000-026 | R | Trebol LLC | 232,400 | 0 | 232,400 | 0 |
| 45 | 45-07-21-302-010.000-026 | R | TREBOL LLC | 232,100 | 0 | 232,100 | 0 |
| 45 | 45-07-21-302-011.000-026 | R | Trebol LLC | 215,000 | 0 | 215,000 | 0 |
| 45 | 45-07-21-302-012.000-026 | R | Zadvoma, Valentyna | 199,200 | 0 | 94,500 | 0 |
| 45 | 45-07-21-302-013.000-026 | R | Bachmann, Alexandra | 202,200 | 0 | 96,375 | 0 |
| 45 | 45-07-21-302-014.000-026 | R | Hamstra Properties LLC | 338,900 | 138,800 | 0 | 200,100 |
| 45 | 45-07-21-302-019.000-026 | R | Creative Beauty School Incorporated | 460,500 | 207,900 | 0 | 252,600 |
| 45 | 45-07-21-302-020.000-026 | R | Highland Osborn Partners LLC (re- recorded) | 51,200 | 0 | 51,200 | 0 |
| 45 | 45-07-21-326-001.000-026 | R | Eriks Holdings LLC | 753,700 | 165,500 | 616,320 | 588,200 |
| 45 | 45-07-21-326-002.000-026 | R | Northern Indiana Public Service Co | 100 | 100 | 117,700 | 0 |
| 45 | 45-07-21-326-003.000-026 | R | Northern Indiana Public Service Co | 3,100 | 3,100 | 1,200 | 0 |
| 45 | 45-07-21-326-004.000-026 | R | Cor, Properties | 995,900 | 394,000 | 5,980 | 601,900 |
| 45 | 45-07-21-326-007.000-026 | R | Demand Real Results LLC | 684,500 | 176,700 | 793,100 | 507,800 |
| 45 | 45-07-21-326-008.000-026 | R | Demand Real Results LLC | 144,200 | 0 | 144,200 | 0 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|---|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-21-326-009.000-026 | R | Zigterman, Roger M Jr. & Katherine Rh&w | 134,400 | 0 | 134,400 | 0 |
| 45 | 45-07-21-326-010.000-026 | R | Lydick, Alexander J | 164,700 | 0 | 72,938 | 0 |
| 45 | 45-07-21-326-011.000-026 | R | Bailey, Amy L | 179,100 | 0 | 69,458 | 0 |
| 45 | 45-07-21-326-012.000-026 | R | Kessler, James D & Maggie S | 210,500 | 0 | 101,563 | 0 |
| 45 | 45-07-21-326-013.000-026 | R | Longacre, Timothy D Family Revocable Trust | 204,000 | 0 | 97,500 | 0 |
| 45 | 45-07-21-326-014.000-026 | R | Tomczak, Wayne J Sr & Christine A | 115,500 | 0 | 115,500 | 0 |
| 45 | 45-07-21-326-015.000-026 | R | De Leon, Fernando Carbajal and Rosaisela Loera mar | 156,600 | 0 | 67,875 | 0 |
| 45 | 45-07-21-326-016.000-026 | R | Condes, Zachery Y | 197,500 | 0 | 93,438 | 0 |
| 45 | 45-07-21-327-001.000-026 | R | 2605 Condit Street LLC | 17,600 | 17,600 | 0 | 0 |
| 45 | 45-07-21-327-002.000-026 | R | 2605 Condit Street LLC | 36,200 | 21,100 | 0 | 15,100 |
| 45 | 45-07-21-327-005.000-026 | R | Crown Castle Towers 09 LLC | 238,900 | 238,900 | 80,360 | 0 |
| 45 | 45-07-21-327-006.000-026 | R | 2605 Condit Street LLC | 17,700 | 17,700 | 0 | 0 |
| 45 | 45-07-21-327-007.000-026 | R | 2605 Condit Street LLC | 32,500 | 32,500 | 0 | 0 |
| 45 | 45-07-21-327-009.000-026 | R | DF-Pleasant View Dairy LLC | 397,000 | 190,200 | 549,350 | 206,800 |
| 45 | 45-07-21-327-011.000-026 | R | Indiana Land Tr Co Trs of Tr dttd 1-7-21 known as T | 138,400 | 138,400 | 199,840 | 0 |
| 45 | 45-07-21-327-013.000-026 | R | Indiana Land Trust Co Trs of Tr dttd 1-7-21 known a | 76,100 | 76,100 | 87,900 | 0 |
| 45 | 45-07-21-327-015.000-026 | R | Sinenergy, LLC | 473,300 | 108,500 | 691,710 | 364,800 |
| 45 | 45-07-21-327-017.000-026 | R | Babus, Dumitru & Jeanette L Babus Living Trust For | 141,400 | 25,100 | 167,110 | 116,300 |
| 45 | 45-07-21-327-018.000-026 | R | 1st Metropolitan Builders Inc | 0 | 0 | 61,760 | 0 |
| 45 | 45-07-21-327-019.000-026 | R | 1st Metropolitan Builders Inc | 0 | 0 | 85,170 | 0 |
| 45 | 45-07-21-327-020.000-026 | R | 1st Metropolitan Builders Inc | 0 | 0 | 116,630 | 0 |
| 45 | 45-07-21-327-021.000-026 | R | 1st Metropolitan Builders Inc | 43,400 | 42,400 | 119,760 | 1,000 |
| 45 | 45-07-21-327-022.000-026 | R | TSC Properties | 115,400 | 115,400 | 158,100 | 0 |
| 45 | 45-07-21-327-023.000-026 | R | TSC Properties | 160,300 | 64,700 | 224,770 | 95,600 |
| 45 | 45-07-21-328-001.000-026 | R | DF-Pleasant View Dairy LLC | 620,400 | 196,200 | 646,460 | 424,200 |
| 45 | 45-07-21-328-005.000-026 | R | NE Leep Realty Corp | 291,300 | 66,200 | 223,090 | 225,100 |
| 45 | 45-07-21-328-006.000-026 | R | Chesapeake & Ohio Railway Co. | 100 | 100 | 0 | 0 |
| 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 | 1,067,600 | 104,900 | 1,083,530 | 962,700 |
| 45 | 45-07-21-328-009.000-026 | R | DEF Properties LLC | 182,900 | 37,900 | 181,020 | 145,000 |
| 45 | 45-07-21-328-010.000-026 | R | First Financial Bank NA | 29,200 | 27,500 | 33,870 | 1,700 |
| 45 | 45-07-21-328-011.000-026 | R | NE Leep Realty Corp | 334,500 | 65,800 | 193,030 | 268,700 |
| 45 | 45-07-21-328-012.000-026 | R | Great Lakes Development, LLC | 326,900 | 83,400 | 271,920 | 243,500 |
| 45 | 45-07-21-328-013.000-026 | R | Faber Holdings - Highland LLC | 254,900 | 46,400 | 14,720 | 208,500 |
| 45 | 45-07-21-328-014.000-026 | R | Popa, Nick G & Patricia A Popa H & W | 443,200 | 75,600 | 516,010 | 367,600 |
| 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 | 1,680 | 0 |
| 45 | 45-07-21-329-004.000-026 | R | Tomczak, Wayne J & Christine A | 175,100 | 0 | 175,100 | 0 |
| 45 | 45-07-21-329-005.000-026 | R | Steffens, Grace J | 206,400 | 0 | 99,000 | 0 |
| 45 | 45-07-21-329-006.000-026 | R | Somodi, Christina M | 194,300 | 0 | 91,438 | 0 |

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 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 | Ramos, Daniel J & Priscilla Oria J/T R/S | 379,500 | 0 | 207,188 | 0 |
| 45 | 45-07-21-329-008.000-026 | R | Breslin, John Francis & Elizabeth A Breslin (a mar | 172,000 | 0 | 77,500 | 0 |
| 45 | 45-07-21-329-009.000-026 | R | Villarreal, Anthony & Lisa Villarreal h&w | 152,200 | 0 | 65,125 | 0 |
| 45 | 45-07-21-329-010.000-026 | R | A & W Investments | 200,300 | 75,200 | 229,070 | 125,100 |
| 45 | 45-07-21-329-011.000-026 | R | Telendos Property Holdings LLC | 137,200 | 30,700 | 95,460 | 105,500 |
| 45 | 45-07-21-329-012.000-026 | R | Spoljoric, Daniel S | 255,200 | 57,100 | 255,200 | 51,300 |
| 45 | 45-07-21-329-013.000-026 | R | Decamotan Dean A | 166,000 | 0 | 207,300 | 0 |
| 45 | 45-07-21-329-014.000-026 | R | Doughman, Brian K & Lisa R h&w | 167,300 | 0 | 167,300 | 0 |
| 45 | 45-07-21-329-015.000-026 | R | Highland Chamber Of Commerce Inc | 82,600 | 46,100 | 0 | 36,500 |
| 45 | 45-07-21-329-016.000-026 | R | 8544 Kennedy LLC | 157,600 | 46,100 | 85,170 | 111,500 |
| 45 | 45-07-21-329-017.000-026 | R | Hamzat Realty LLC | 111,300 | 46,100 | 96,600 | 65,200 |
| 45 | 45-07-21-329-018.000-026 | R | Leo Spoman Mem Vets Of Fw 1109 | 111,700 | 52,200 | 0 | 59,500 |
| 45 | 45-07-21-329-019.000-026 | R | Pickett, Marcellus | 326,400 | 0 | 174,000 | 0 |
| 45 | 45-07-21-330-001.000-026 | R | Northern Indiana Public Service Co | 300 | 300 | 0 | 0 |
| 45 | 45-07-21-330-002.000-026 | R | Hoddypeak Holdings LLC | 389,800 | 65,200 | 326,520 | 324,600 |
| 45 | 45-07-21-330-003.000-026 | R | Nephilim Studios LLC | 281,800 | 30,700 | 79,580 | 251,100 |
| 45 | 45-07-21-330-004.000-026 | R | Key Motor Car Co | 50,000 | 30,700 | 46,700 | 19,300 |
| 45 | 45-07-21-330-005.000-026 | R | LEEP, LEEP, FULTON, AN ILLINOIS GENERAL PARTNERSHI | 307,600 | 109,100 | 313,390 | 198,500 |
| 45 | 45-07-21-330-006.000-026 | R | Danteager Enterprise LLC | 327,800 | 50,600 | 177,820 | 277,200 |
| 45 | 45-07-21-330-007.000-026 | R | Wontor, Edward L & Wontor Karen | 157,700 | 13,900 | 157,700 | 65,100 |
| 45 | 45-07-21-330-008.000-026 | R | Lake County Trust Company Tr 5063 | 158,100 | 26,800 | 121,260 | 131,300 |
| 45 | 45-07-21-330-009.000-026 | R | Lake County Trust Tr 5063 | 48,600 | 44,700 | 56,940 | 3,900 |
| 45 | 45-07-21-330-010.000-026 | R | Stejrew, LLC | 371,800 | 45,800 | 300,730 | 326,000 |
| 45 | 45-07-21-330-011.000-026 | R | Stejrew, LLC | 29,200 | 25,400 | 33,390 | 3,800 |
| 45 | 45-07-21-330-013.000-026 | R | Gandhi Realty LLC | 431,200 | 74,300 | 538,310 | 356,900 |
| 45 | 45-07-21-330-014.000-026 | R | Ibarra Hart Properties LLC | 233,700 | 65,700 | 151,200 | 168,000 |
| 45 | 45-07-21-330-015.000-026 | R | Filler, Scott A & Cheryl Filler H & W | 47,700 | 45,800 | 37,610 | 1,900 |
| 45 | 45-07-21-330-016.000-026 | R | Filler, Scott A & Cheryl Filler H & W | 531,600 | 39,200 | 170,240 | 492,400 |
| 45 | 45-07-21-352-001.000-026 | R | Jarchow, Oliver F & Margaret | 76,800 | 76,800 | 118,620 | 0 |
| 45 | 45-07-21-376-001.000-026 | R | Southlake Community Mental Health Center Inc | 314,800 | 111,400 | 0 | 203,400 |
| 45 | 45-07-21-376-002.000-026 | R | Intrinsic Holdings LLC | 1,233,000 | 121,600 | 474,980 | 1,111,400 |
| 45 | 45-07-21-376-003.000-026 | R | Sims Professional Properties LLC | 738,600 | 112,900 | 822,500 | 625,700 |
| 45 | 45-07-21-380-001.000-026 | R | Evajo LLC | 550,500 | 46,100 | 130,350 | 504,400 |
| 45 | 45-07-21-380-002.000-026 | R | Les Trinity Group LLC | 388,600 | 46,100 | 140,910 | 342,500 |
| 45 | 45-07-21-380-003.000-026 | R | Les Trinity Group LLC | 191,700 | 23,000 | 191,700 | 69,000 |
| 45 | 45-07-21-380-004.000-026 | R | Les Trinity Group LLC | 38,600 | 32,100 | 40,480 | 6,500 |
| 45 | 45-07-21-380-005.000-026 | R | Northern Indiana Public Service Co | 700 | 100 | 0 | 600 |
| 45 | 45-07-21-380-006.000-026 | R | Northern Indiana Public Service Co | 2,900 | 300 | 0 | 2,600 |
| 45 | 45-07-21-380-007.000-026 | R | Northern Indiana Public Service Co | 800 | 800 | 0 | 0 |
| 45 | 45-07-21-380-008.000-026 | R | Highland, Memorial Post 180 | 327,300 | 114,200 | 0 | 213,100 |
| 45 | 45-07-21-380-009.000-026 | R | Town of Highland | 0 | 0 | 0 | 0 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| | | R | Northern Indiana Public Service Co | 200 | 200 | 0 | 0 |
| 45 | 45-07-21-380-010.000-026 | R | Northern Indiana Public Service Co | 6,100 | 6,100 | 0 | 0 |
| 45 | 45-07-21-380-011.000-026 | R | Northern Indiana Public Service Co | 0 | 0 | 0 | 0 |
| 45 | 45-07-21-380-012.000-026 | R | Town Of Highland Indiana | 300,200 | 124,400 | 401,040 | 175,800 |
| 45 | 45-07-21-380-013.000-026 | R | Khatra Petro Inc | 0 | 0 | 0 | 0 |
| 45 | 45-07-21-380-014.000-026 | R | Town Of Highland Indiana | 138,100 | 63,000 | 159,750 | 75,100 |
| 45 | 45-07-21-381-012.000-026 | R | DJB Management LLC | 295,600 | 0 | 142,270 | 0 |
| 45 | 45-07-21-382-020.000-026 | R | Lasocki, Roberta A & Timothy D Carlton | 188,100 | 48,800 | 188,100 | 77,300 |
| 45 | 45-07-21-382-021.000-026 | R | McCook LLC Two | 227,300 | 0 | 227,300 | 0 |
| 45 | 45-07-21-382-022.000-026 | R | Lake County Trust Company as Trustee of Tr #5966 | 254,700 | 0 | 254,700 | 0 |
| 45 | 45-07-21-382-023.000-026 | R | DDR3 Properties LLC | 265,100 | 0 | 135,688 | 0 |
| 45 | 45-07-21-382-024.000-026 | R | Corhn, Juanita | 274,400 | 0 | 274,400 | 0 |
| 45 | 45-07-21-383-017.000-026 | R | Chez Nous Proprietes LLC (per deed) | 718,600 | 213,300 | 254,870 | 505,300 |
| 45 | 45-07-21-383-018.000-026 | R | FB Indiana LLC | 342,300 | 0 | 263,550 | 143,100 |
| 45 | 45-07-21-401-001.000-026 | R | Grisolia, Bernard C | 38,500 | 0 | 38,500 | 0 |
| 45 | 45-07-21-401-012.000-026 | R | Kacak, Phuong Loan Thi | 262,900 | 0 | 134,313 | 0 |
| 45 | 45-07-21-402-001.000-026 | R | Takacs, Kenneth M Trustee | 205,200 | 0 | 205,200 | 0 |
| 45 | 45-07-21-402-012.000-026 | R | Kovera, Michael C & Pamala E Trs of Kovera Liv Tr | 0 | 0 | 71,720 | 0 |
| 45 | 45-07-21-403-001.000-026 | R | Town of Highland | 172,400 | 53,900 | 208,270 | 118,500 |
| 45 | 45-07-21-403-011.000-026 | R | Noor Properties LLC | 122,900 | 22,600 | 0 | 100,300 |
| 45 | 45-07-21-404-001.000-026 | R | Reorganized Ch Of Jesus Christ Of | 20,200 | 20,200 | 21,260 | 0 |
| 45 | 45-07-21-404-002.000-026 | R | Highland 2813 LLC | 177,300 | 25,300 | 129,675 | 88,500 |
| 45 | 45-07-21-404-015.000-026 | R | Stirling, Kurt & Kathleen Stirling H&W | 414,100 | 50,100 | 403,560 | 364,000 |
| 45 | 45-07-21-404-016.000-026 | R | Business Tech Bay Inc | 360,300 | 44,300 | 188,470 | 316,000 |
| 45 | 45-07-21-404-017.000-026 | R | Highland 2813 LLC | 471,600 | 48,700 | 471,600 | 313,300 |
| 45 | 45-07-21-404-018.000-026 | R | Property Perspective LLC | 146,700 | 44,300 | 124,200 | 102,400 |
| 45 | 45-07-21-404-019.000-026 | R | Johnson, Howard A & Bonnie R Johnson Revoc Living | 205,300 | 44,000 | 187,260 | 161,300 |
| 45 | 45-07-21-404-020.000-026 | R | Johnson, Howard A & Bonnie R Johnson Revoc Living | 498,500 | 56,600 | 470,850 | 441,900 |
| 45 | 45-07-21-404-021.000-026 | R | Langel Realty LLC | 354,700 | 24,200 | 323,450 | 330,500 |
| 45 | 45-07-21-404-022.000-026 | R | Langel Realty LLC | 78,400 | 28,600 | 70,990 | 49,800 |
| 45 | 45-07-21-404-023.000-026 | R | Fijut, Angela | 140,800 | 24,500 | 141,560 | 116,300 |
| 45 | 45-07-21-404-024.000-026 | R | Langel Realty, LLC | 165,100 | 23,500 | 118,870 | 141,600 |
| 45 | 45-07-21-404-025.000-026 | R | Fowler Jr, James R & Karen A Fowler H & W | 144,100 | 43,600 | 172,500 | 100,500 |
| 45 | 45-07-21-404-026.000-026 | R | Blaesing, Jeffery D & Kimberly A h&w | 232,700 | 34,300 | 232,700 | 118,500 |
| 45 | 45-07-21-404-027.000-026 | R | Johnson, Howard A and Bonnie R Johnson Revoc Lvin | 186,300 | 26,800 | 186,300 | 85,800 |
| 45 | 45-07-21-404-028.000-026 | R | Basswood Enterprises LLC | 0 | 0 | 0 | 0 |
| 45 | 45-07-21-408-012.000-026 | R | Town Of Highland | 0 | 0 | 131,880 | 0 |
| 45 | 45-07-21-408-013.000-026 | R | Town of Highland Indiana by & through its Redevelo | 241,200 | 0 | 241,200 | 0 |
| 45 | 45-07-21-408-014.000-026 | R | Saklarz, Stanislaw & Elizabeth A | | | | |

D Development
 E Economic
 F Finance
 Consulting LLC

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|---|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-21-408-015.000-026 | R | Biro, Desiree | 141,500 | 52,300 | 185,760 | 89,200 |
| 45 | 45-07-21-408-016.000-026 | R | Brand House LLC | 322,700 | 52,300 | 290,360 | 270,400 |
| 45 | 45-07-21-408-017.000-026 | R | DEF Properties 4 LLC | 100,800 | 45,800 | 148,430 | 55,000 |
| 45 | 45-07-21-408-018.000-026 | R | DEF Properties 4 LLC | 19,400 | 19,400 | 20,600 | 0 |
| 45 | 45-07-21-408-019.000-026 | R | Tharp Realty LLC | 158,700 | 0 | 158,700 | 0 |
| 45 | 45-07-21-408-020.000-026 | R | Tharp Realty LLC | 158,800 | 45,800 | 199,030 | 113,000 |
| 45 | 45-07-21-408-021.000-026 | R | Tharp Realty LLC | 31,300 | 31,300 | 37,670 | 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 | 266,700 | 42,200 | 134,230 | 224,500 |
| 45 | 45-07-21-451-005.000-026 | R | Gus And Bessie Kouros Living Trust | 125,400 | 41,900 | 129,320 | 83,500 |
| 45 | 45-07-21-451-006.000-026 | R | Seer Holding Company LLC | 45,000 | 41,900 | 52,370 | 3,100 |
| 45 | 45-07-21-451-007.000-026 | R | Seer Holding Company LLC | 437,300 | 28,200 | 437,300 | 264,700 |
| 45 | 45-07-21-451-008.000-026 | R | 2834 Highway LLC | 373,200 | 68,100 | 191,300 | 305,100 |
| 45 | 45-07-21-451-009.000-026 | R | Lake County Public Library | 0 | 0 | 519,500 | 0 |
| 45 | 45-07-21-451-010.000-026 | R | TRIANGLE EQUITIES, LLC | 100 | 100 | 130 | 0 |
| 45 | 45-07-21-451-011.000-026 | R | TRIANGLE EQUITIES, LLC | 386,800 | 54,700 | 386,800 | 213,800 |
| 45 | 45-07-21-451-012.000-026 | R | Rhonda Bloch DBA Tiffany's Tea Room & Sip LLC | 0 | 0 | 164,670 | 0 |
| 45 | 45-07-21-451-013.000-026 | R | McConathy, David W Declar of Living Trust dtd 06/1 | 138,900 | 37,700 | 204,350 | 101,200 |
| 45 | 45-07-21-451-014.000-026 | R | RI TIG Inc | 0 | 0 | 152,370 | 0 |
| 45 | 45-07-21-451-015.000-026 | R | Qureshi, Muhammad Aamir & Naureen Habib h&w and Ta | 307,400 | 38,600 | 205,330 | 268,800 |
| 45 | 45-07-21-451-016.000-026 | R | Seer Holding Company LLC | 45,500 | 42,200 | 56,170 | 3,300 |
| 45 | 45-07-21-451-017.000-026 | R | GSM Group LLC | 221,200 | 52,800 | 158,510 | 168,400 |
| 45 | 45-07-21-451-018.000-026 | R | GSM Group LLC | 36,400 | 34,500 | 34,580 | 1,900 |
| 45 | 45-07-21-451-019.000-026 | R | GSM Group LLC | 29,900 | 28,000 | 35,200 | 1,900 |
| 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 | 566,700 | 53,800 | 0 | 512,900 |
| 45 | 45-07-21-452-004.000-026 | R | JDS R3, LLC | 313,200 | 52,600 | 313,200 | 159,200 |
| 45 | 45-07-21-452-007.000-026 | R | 2930 Highway Avenue LLC | 183,900 | 78,100 | 219,820 | 105,800 |
| 45 | 45-07-21-452-008.000-026 | R | JPR Properties LLC | 181,700 | 44,200 | 148,100 | 137,500 |
| 45 | 45-07-21-452-009.000-026 | R | DEF Properties 2 LLC | 356,800 | 44,200 | 144,410 | 312,600 |
| 45 | 45-07-21-452-010.000-026 | R | DEF Properties 3 LLC | 172,300 | 44,200 | 264,610 | 128,100 |
| 45 | 45-07-21-452-011.000-026 | R | El War Venture LLC | 73,200 | 25,100 | 58,590 | 48,100 |
| 45 | 45-07-21-452-012.000-026 | R | Lot LLC (The) | 139,300 | 57,100 | 140,700 | 82,200 |
| 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 | 54,000 | 50,100 | 0 | 3,900 |
| 45 | 45-07-21-452-015.000-026 | R | Belmonte, Antonio L | 56,200 | 18,900 | 59,870 | 37,300 |
| 45 | 45-07-21-452-016.000-026 | R | Reno, Robert C & Gail J Reno H & W | 186,900 | 41,900 | 159,560 | 145,000 |
| 45 | 45-07-21-452-017.000-026 | R | Stirling, Cary J & Luann Trs under Cary & Luann St | 115,400 | 37,700 | 105,980 | 77,700 |
| 45 | 45-07-21-452-018.000-026 | R | Rich, Patricia A Revoc Tr dtd 12/5/16 | 63,800 | 4,500 | 83,400 | 59,300 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| | | | | 33,800 | 33,800 | 48,750 | 0 |
| 45 | 45-07-21-452-019.000-026 | R | El War Venture Lc | 134,700 | 41,900 | 187,070 | 92,800 |
| 45 | 45-07-21-452-020.000-026 | R | El War Venture Lc | 296,800 | 42,400 | 308,560 | 254,400 |
| 45 | 45-07-21-452-021.000-026 | R | NWI Parkinsons Inc | 260,100 | 42,400 | 225,580 | 217,700 |
| 45 | 45-07-21-452-022.000-026 | R | Housemart.biz Inc | 184,300 | 22,500 | 184,300 | 54,400 |
| 45 | 45-07-21-452-023.000-026 | R | Popa, Nick G & Patricia A Popa H & W | 246,700 | 46,100 | 142,730 | 200,600 |
| 45 | 45-07-21-452-024.000-026 | R | Popa, Nick G & Patricia A Popa H & W | 282,700 | 67,300 | 248,790 | 215,400 |
| 45 | 45-07-21-452-025.000-026 | R | Bakker, Susan M | 771,400 | 184,600 | 858,740 | 586,800 |
| 45 | 45-07-21-453-003.000-026 | R | Lincolnwood Center LLC | 0 | 0 | 0 | 0 |
| 45 | 45-07-21-453-005.000-026 | R | Town of Highland | 0 | 0 | 0 | 0 |
| 45 | 45-07-21-453-006.000-026 | R | Northern Indiana Public Service Co | 1,500 | 1,500 | 580 | 0 |
| 45 | 45-07-21-453-007.000-026 | R | Northern Indiana Public Service Co | 500 | 500 | 130 | 0 |
| 45 | 45-07-21-453-008.000-026 | R | Highland Park Place Townhome Assoc. Inc. | 0 | 0 | 0 | 0 |
| 45 | 45-07-21-453-009.000-026 | R | Gonzalez, Elizabeth | 231,200 | 0 | 114,500 | 0 |
| 45 | 45-07-21-453-010.000-026 | R | Reed, Kristyn | 205,000 | 0 | 98,125 | 0 |
| 45 | 45-07-21-453-011.000-026 | R | Wallace, Cecilia | 216,800 | 0 | 105,500 | 0 |
| 45 | 45-07-21-453-012.000-026 | R | Samaritzich, Selena | 225,300 | 0 | 110,813 | 0 |
| 45 | 45-07-21-453-013.000-026 | R | Robinson, Allen | 233,700 | 0 | 116,063 | 0 |
| 45 | 45-07-21-453-014.000-026 | R | Fross, Harold D | 251,300 | 0 | 102,103 | 0 |
| 45 | 45-07-21-453-015.000-026 | R | DeBoer, Valerie J & David K BassT/C | 275,800 | 0 | 142,375 | 0 |
| 45 | 45-07-21-453-016.000-026 | R | Sabo, Brett B | 216,800 | 0 | 105,500 | 0 |
| 45 | 45-07-21-453-017.000-026 | R | Haro, Lisette | 203,300 | 0 | 97,063 | 0 |
| 45 | 45-07-21-453-018.000-026 | R | Shacklett, Luke R | 216,800 | 0 | 105,500 | 0 |
| 45 | 45-07-21-453-019.000-026 | R | Wilson, Linda | 223,900 | 0 | 109,938 | 0 |
| 45 | 45-07-21-453-020.000-026 | R | Demeter, Allison R | 214,100 | 0 | 103,813 | 0 |
| 45 | 45-07-21-453-021.000-026 | R | Ford, Amy L & Annaliese K Ford | 222,200 | 0 | 108,875 | 0 |
| 45 | 45-07-21-453-022.000-026 | R | Casiano, Michele | 209,000 | 0 | 100,625 | 0 |
| 45 | 45-07-21-453-023.000-026 | R | Gavin, Ryan | 203,000 | 0 | 203,000 | 0 |
| 45 | 45-07-21-453-024.000-026 | R | Daiber, Michael & Allison h&w | 207,700 | 0 | 99,813 | 0 |
| 45 | 45-07-21-453-025.000-026 | R | Galic, Milos | 211,600 | 0 | 102,250 | 0 |
| 45 | 45-07-21-453-026.000-026 | R | Keefner, Joseph E | 212,900 | 0 | 103,063 | 0 |
| 45 | 45-07-21-453-027.000-026 | R | Zdmja, Ranko & Ana h&w | 209,000 | 0 | 100,625 | 0 |
| 45 | 45-07-21-453-028.000-026 | R | Dabrowski, Suzanne D | 161,900 | 0 | 71,188 | 0 |
| 45 | 45-07-21-453-029.000-026 | R | Savich, Paul aka Paul M Savich | 206,900 | 0 | 99,313 | 0 |
| 45 | 45-07-21-453-030.000-026 | R | Goodman, James W | 210,700 | 0 | 101,688 | 0 |
| 45 | 45-07-21-453-031.000-026 | R | 8845 Kennedy LLC | 1,356,100 | 120,000 | 0 | 1,236,100 |
| 45 | 45-07-21-454-001.000-026 | R | Musch, Dan A | 219,800 | 0 | 107,375 | 0 |
| 45 | 45-07-21-454-002.000-026 | R | Barbir, Bosko V | 249,300 | 0 | 125,813 | 0 |
| 45 | 45-07-21-454-003.000-026 | R | Pucci, Nicole M | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-004.000-026 | R | Campbell, Jessica & Marcia Hilllegonds | 219,300 | 0 | 107,063 | 0 |
| 45 | 45-07-21-454-005.000-026 | R | McCoy, Rosemary Marie | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-006.000-026 | R | Cesinger, Diana K | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-007.000-026 | R | Gomez, Hector Mario | 201,000 | 0 | 81,625 | 0 |
| 45 | 45-07-21-454-008.000-026 | R | Ashton, Nancy J. | 210,800 | 0 | 101,750 | 0 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|---|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-21-454-009.000-026 | R | Woynerowski, Wayne A & Tracy D Woynerowski (H&W) | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-010.000-026 | R | Kaczmarzewski, Jennifer | 213,200 | 0 | 103,250 | 0 |
| 45 | 45-07-21-454-011.000-026 | R | Maciejewski, Andrew W and Dawn, Husband and Wife | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-012.000-026 | R | Salcedo, Ulises and Velez, Roman Xaymara, H&W | 212,000 | 0 | 102,500 | 0 |
| 45 | 45-07-21-454-013.000-026 | R | Dzurochak, Diane G | 195,200 | 0 | 92,000 | 0 |
| 45 | 45-07-21-454-014.000-026 | R | Stern, John M & Grace M Stern Trs under the Joint | 233,700 | 0 | 116,063 | 0 |
| 45 | 45-07-21-454-015.000-026 | R | Schafer, Mary J | 195,100 | 0 | 91,938 | 0 |
| 45 | 45-07-21-454-016.000-026 | R | Pernice, Victor Jacob | 200,300 | 0 | 95,188 | 0 |
| 45 | 45-07-21-454-017.000-026 | R | Dozier, Pamela | 216,800 | 0 | 105,500 | 0 |
| 45 | 45-07-21-454-018.000-026 | R | Magee, Felicia | 204,500 | 0 | 97,813 | 0 |
| 45 | 45-07-21-454-019.000-026 | R | Callahan, Paula | 195,100 | 0 | 91,938 | 0 |
| 45 | 45-07-21-454-020.000-026 | R | Bukowski, Joseph C | 195,100 | 0 | 91,938 | 0 |
| 45 | 45-07-21-454-021.000-026 | R | Hartville, Hubert L Jr | 196,000 | 0 | 92,500 | 0 |
| 45 | 45-07-21-454-022.000-026 | R | Sampram, Linda E | 216,400 | 0 | 105,250 | 0 |
| 45 | 45-07-21-454-023.000-026 | R | Marker, Lee D & Deborah K h&w | 197,900 | 0 | 93,688 | 0 |
| 45 | 45-07-21-454-024.000-026 | R | Vega, Emilio J | 197,500 | 0 | 68,478 | 0 |
| 45 | 45-07-21-454-025.000-026 | R | Franzack, Dorothy | 213,100 | 0 | 103,188 | 0 |
| 45 | 45-07-21-454-026.000-026 | R | Herak, Jeffrey A Revoc Tr Agree dtd 02/02/15 (Jeff | 219,800 | 0 | 107,375 | 0 |
| 45 | 45-07-21-454-027.000-026 | R | Muro, Henry A | 220,300 | 0 | 107,688 | 0 |
| 45 | 45-07-21-454-028.000-026 | R | Meza, Marco A & Rosa M Castillo- Meza h&w | 204,700 | 0 | 97,938 | 0 |
| 45 | 45-07-21-454-029.000-026 | R | Fase, Kimberly J | 220,300 | 0 | 107,688 | 0 |
| 45 | 45-07-21-454-030.000-026 | R | PHIPPS, DENISE F | 217,800 | 0 | 106,125 | 0 |
| 45 | 45-07-21-454-031.000-026 | R | Hernandez, Gabrielle | 219,300 | 0 | 107,063 | 0 |
| 45 | 45-07-21-454-032.000-026 | R | Mason, Alexis P | 233,200 | 0 | 115,750 | 0 |
| 45 | 45-07-21-454-033.000-026 | R | Ramirez, Jose & Ramirez, Michelle R. (H&W) | 220,300 | 0 | 107,688 | 0 |
| 45 | 45-07-21-454-034.000-026 | R | Lewis, Alysia Dawn | 218,000 | 0 | 106,250 | 0 |
| 45 | 45-07-21-454-035.000-026 | R | Bell, Gabriel | 236,100 | 0 | 117,563 | 0 |
| 45 | 45-07-21-454-036.000-026 | R | Czaja, Shawn Allan | 249,500 | 0 | 125,938 | 0 |
| 45 | 45-07-21-454-037.000-026 | R | Sadchikova, Lyudmila A | 205,100 | 0 | 98,188 | 0 |
| 45 | 45-07-21-454-038.000-026 | R | STANKUS, NANCY M | 222,600 | 0 | 109,125 | 0 |
| 45 | 45-07-21-454-039.000-026 | R | Goodwin, Mildred S | 225,100 | 0 | 110,688 | 0 |
| 45 | 45-07-21-454-040.000-026 | R | Josvilaitė, Vitalija | 201,900 | 0 | 96,188 | 0 |
| 45 | 45-07-21-454-041.000-026 | R | Reyes, Monica C | 201,500 | 0 | 95,938 | 0 |
| 45 | 45-07-21-454-042.000-026 | R | Hauter, Valerie | 201,900 | 0 | 96,188 | 0 |
| 45 | 45-07-21-454-043.000-026 | R | Krawczyk, Leonard | 203,500 | 0 | 97,188 | 0 |
| 45 | 45-07-21-454-044.000-026 | R | Frigo, Jennifer A | 200,400 | 0 | 95,250 | 0 |
| 45 | 45-07-21-454-045.000-026 | R | Halloran, Kristin | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-046.000-026 | R | Dorkin, Elizabeth M & Louise G O'Keefe Co-Trs unde | 214,500 | 0 | 90,063 | 0 |
| 45 | 45-07-21-454-047.000-026 | R | Dye, Larry M Jr | 201,000 | 0 | 95,625 | 0 |
| 45 | 45-07-21-454-048.000-026 | R | Peters, Pete F. Dolores T., H&W | 212,200 | 0 | 102,625 | 0 |
| 45 | 45-07-21-455-001.000-026 | R | Strom, Esther Lynn | 205,000 | 0 | 98,125 | 0 |



APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-21-455-002.000-026 | R | Spoelhof, Kristin M | 219,000 | 0 | 106,875 | 0 |
| 45 | 45-07-21-455-003.000-026 | R | Rivera, Elizabeth L | 204,800 | 0 | 98,000 | 0 |
| 45 | 45-07-21-455-004.000-026 | R | Kapala, Kathleen M & Mary J Kapala (JTRS) | 210,400 | 0 | 101,500 | 0 |
| 45 | 45-07-21-455-005.000-026 | R | Stone, Nicholas B | 204,400 | 0 | 97,750 | 0 |
| 45 | 45-07-21-455-006.000-026 | R | Gibbs, Tammy L | 218,800 | 0 | 106,750 | 0 |
| 45 | 45-07-21-455-007.000-026 | R | Lusk, Erin C | 203,300 | 0 | 97,063 | 0 |
| 45 | 45-07-21-455-008.000-026 | R | Jones, Charinda | 280,100 | 0 | 145,063 | 0 |
| 45 | 45-07-21-455-009.000-026 | R | Shahid, Ali | 239,400 | 0 | 119,625 | 0 |
| 45 | 45-07-21-455-010.000-026 | R | Wilson, Stella Marie | 201,900 | 0 | 96,188 | 0 |
| 45 | 45-07-21-455-011.000-026 | R | Watchtower Bible and Tract Society of New York Inc | 214,100 | 0 | 89,813 | 0 |
| 45 | 45-07-21-455-012.000-026 | R | Babich, Elaine | 214,600 | 0 | 90,125 | 0 |
| 45 | 45-07-21-455-013.000-026 | R | Goodes, Pamela | 213,900 | 0 | 103,688 | 0 |
| 45 | 45-07-21-455-014.000-026 | R | Geddes, Antoinette C | 202,800 | 0 | 96,750 | 0 |
| 45 | 45-07-21-455-015.000-026 | R | Gray, Dennis W & Susan J | 264,200 | 0 | 135,125 | 0 |
| 45 | 45-07-21-455-016.000-026 | R | Sheehan, Jennifer A & Joseph G Sheehan J/T R/S | 216,800 | 0 | 105,500 | 0 |
| 45 | 45-07-21-455-017.000-026 | R | Kiefor, Elizabeth May | 216,700 | 0 | 105,438 | 0 |
| 45 | 45-07-21-455-018.000-026 | R | Dragos, David | 211,300 | 0 | 211,300 | 0 |
| 45 | 45-07-21-455-019.000-026 | R | Bakker, Christina L | 204,000 | 0 | 97,500 | 0 |
| 45 | 45-07-21-455-020.000-026 | R | Walen, David and Maroc, Melissa | 202,900 | 0 | 96,813 | 0 |
| 45 | 45-07-21-455-021.000-026 | R | Maigraf, Susan K Trust dtd 03/08/17 | 206,900 | 0 | 99,313 | 0 |
| 45 | 45-07-21-455-022.000-026 | R | Wilkins, Lois A f/n/a Lois A Williams | 213,800 | 0 | 213,800 | 0 |
| 45 | 45-07-21-455-023.000-026 | R | Kalafatic, Marie A | 197,500 | 0 | 93,438 | 0 |
| 45 | 45-07-21-455-024.000-026 | R | Kuridza, Borislav | 211,000 | 0 | 101,875 | 0 |
| 45 | 45-07-21-455-025.000-026 | R | Brown, Nicole C | 198,400 | 0 | 94,000 | 0 |
| 45 | 45-07-21-455-026.000-026 | R | Armstrong, Deidre Y | 213,200 | 0 | 103,250 | 0 |
| 45 | 45-07-21-455-027.000-026 | R | Kiszenia, Barbara M & Eric J h&w | 200,300 | 0 | 82,708 | 0 |
| 45 | 45-07-21-455-028.000-026 | R | Blauw, Jean E Tr of Jean E Blauw Revoc Tr dtd 2/22 | 211,200 | 0 | 102,000 | 0 |
| 45 | 45-07-21-455-029.000-026 | R | Jezuit, Dawn | 203,000 | 0 | 96,875 | 0 |
| 45 | 45-07-21-455-030.000-026 | R | Kocsis, Jonathan P | 210,400 | 0 | 101,500 | 0 |
| 45 | 45-07-21-455-031.000-026 | R | Guest, Jerry A Tr of Jerry A Guest Revoc Liv Tr kn | 200,300 | 0 | 95,188 | 0 |
| 45 | 45-07-21-455-032.000-026 | R | Czapkovicz, Paul L | 198,900 | 0 | 94,313 | 0 |
| 45 | 45-07-21-456-001.000-026 | R | Nadina Inc | 686,400 | 120,200 | 839,890 | 566,200 |
| 45 | 45-07-21-456-002.000-026 | R | Muller, Courtney Elizabeth | 260,900 | 0 | 133,063 | 0 |
| 45 | 45-07-21-456-003.000-026 | R | Doss, Malysya | 195,100 | 0 | 91,938 | 0 |
| 45 | 45-07-21-456-004.000-026 | R | Garcia, Juan M | 209,000 | 0 | 100,625 | 0 |
| 45 | 45-07-21-456-005.000-026 | R | Glad, Brayden E | 208,700 | 0 | 100,438 | 0 |
| 45 | 45-07-21-456-006.000-026 | R | Reyes, Julio A | 210,400 | 0 | 101,500 | 0 |
| 45 | 45-07-21-456-007.000-026 | R | Stepien, John | 198,200 | 0 | 93,875 | 0 |
| 45 | 45-07-21-456-008.000-026 | R | Boughamer, James | 237,800 | 0 | 118,625 | 0 |
| 45 | 45-07-21-456-009.000-026 | R | West, Venetta | 195,100 | 0 | 91,938 | 0 |
| 45 | 45-07-21-456-010.000-026 | R | Hartt, Sarah | 196,800 | 0 | 93,000 | 0 |
| 45 | 45-07-21-456-011.000-026 | R | Hahn, Paul J | 205,400 | 0 | 98,375 | 0 |
| 45 | 45-07-21-456-012.000-026 | R | Roach, Jacqueline M | 225,100 | 0 | 110,688 | 0 |

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Redevelopment - Downtown Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|---------|--------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-21-456-013.000-026 | R | Cook, Holly, A | 198,900 | 0 | 94,313 | 0 |
| 45 | 45-07-21-456-014.000-026 | R | Cochran, Wade III | 213,200 | 0 | 103,250 | 0 |
| 45 | 45-07-21-456-015.000-026 | R | Wright, Donna A | 197,500 | 0 | 93,438 | 0 |
| 45 | 45-07-21-456-016.000-026 | R | Conaway, Cassandre L | 210,400 | 0 | 101,500 | 0 |
| 45 | 45-07-21-456-017.000-026 | R | Muhammad, William H & Annie Jean Johnson, H&W | 209,300 | 0 | 100,813 | 0 |
| 45 | 45-07-21-456-018.000-026 | R | Rivera, Iris C. & Lopez, Magdalena | 207,200 | 0 | 207,200 | 0 |
| 45 | 45-07-21-456-019.000-026 | R | Smith, Teya P | 223,100 | 0 | 109,438 | 0 |
| 45 | 45-07-21-456-020.000-026 | R | Jamich, Jessica J | 268,700 | 0 | 137,938 | 0 |
| 45 | 45-07-21-456-021.000-026 | R | Langer, Allison M | 216,500 | 0 | 105,313 | 0 |
| 45 | 45-07-21-456-022.000-026 | R | Frale, Christopher V | 201,200 | 0 | 95,750 | 0 |
| 45 | 45-07-21-456-023.000-026 | R | Abdelkader, Sultan | 210,200 | 0 | 101,375 | 0 |
| 45 | 45-07-21-456-024.000-026 | R | Roque, Angela | 198,500 | 0 | 94,063 | 0 |
| 45 | 45-07-21-456-025.000-026 | R | Oberg, Mary L Revocable Living Trust | 220,800 | 0 | 108,000 | 0 |
| 45 | 45-07-21-457-001.000-026 | R | Town of Highland | 0 | 0 | 630 | 0 |
| 45 | 45-07-21-457-003.000-026 | R | Moes, Larry J & Kathy J | 200,300 | 0 | 95,188 | 0 |
| 45 | 45-07-21-457-004.000-026 | R | Garcia Fernando | 184,000 | 0 | 85,000 | 0 |
| 45 | 45-07-21-457-005.000-026 | R | Burgans, Criag R. & Sandra L h&w | 239,200 | 0 | 119,500 | 0 |
| 45 | 45-07-21-457-006.000-026 | R | Lin, Shawn | 290,000 | 0 | 192,580 | 0 |
| 45 | 45-07-21-457-007.000-026 | R | Simkus, Gerald J & Janice J | 292,700 | 0 | 163,550 | 0 |
| 45 | 45-07-21-457-008.000-026 | R | Tokarz, Jeffrey W & Christine R & Lovell, Rosean | 179,200 | 0 | 57,040 | 0 |
| 45 | 45-07-21-457-009.000-026 | R | 2912 Grantley Avenue LLC | 359,600 | 0 | 269,910 | 1,700 |
| 45 | 45-07-21-457-010.000-026 | R | Fulton, William L. and Kathi R., H&W | 389,400 | 0 | 213,375 | 0 |
| 45 | 45-07-21-457-011.000-026 | R | Garcia, Rudolph & Rachel | 230,400 | 0 | 100,000 | 0 |
| 45 | 45-07-21-457-012.000-026 | R | Staroscak, Ronald E & Tamalee M Staroscak Co Trs | 272,700 | 0 | 140,438 | 0 |
| 45 | 45-07-21-457-013.000-026 | R | Wildman, Brad & Julie A | 242,600 | 0 | 121,625 | 0 |
| 45 | 45-07-21-457-014.000-026 | R | Jameyfield Family Trust | 265,100 | 0 | 135,688 | 0 |
| 45 | 45-07-21-457-015.000-026 | R | Kortenhoven, Lynne Breuker | 276,400 | 0 | 276,400 | 0 |
| 45 | 45-07-21-457-016.000-026 | R | Yeo, Mike Tr of Mike Yeo Revoc Liv Tr dtd 1/9/11 (| 205,200 | 0 | 98,250 | 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 | 191,500 | 0 | 191,500 | 0 |
| 45 | 45-07-22-451-039.000-026 | R | Haynes, Donald P & Peggy Scott | 256,900 | 0 | 130,563 | 0 |
| 45 | 45-07-33-505-003.000-026 | R | Norfolk Southern Corporation | 0 | 0 | 0 | 0 |
| Totals: | | | | 87,388,800 | 11,184,300 | 60,196,808 | 33,827,400 |
| 407 | Individual Components | | | | | | |

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 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 | 1,099,000 | 1,099,000 | 975,110 | 88,428 |
| 45 | 45-07-17-476-012.000-026 | R | Town of Highland Redevelopment Commission | 0 | 0 | 26,090 | 0 |
| 45 | 45-07-17-478-003.000-026 | R | Emro Marketing Co | 1,706,000 | 1,706,000 | 1,744,250 | 0 |
| 45 | 45-07-20-226-004.000-026 | R | Town of Highland Redevelopment Commission | 0 | 0 | 315,620 | 0 |
| 45 | 45-07-20-226-005.000-026 | R | Town of Highland Redevelopment Commission | 0 | 0 | 225,630 | 0 |
| 45 | 45-07-20-226-006.000-026 | R | Town of Highland Redevelopment Commission | 0 | 0 | 262,470 | 0 |
| 45 | 45-07-20-226-007.000-026 | R | Town of Highland Redevelopment Commission | 0 | 0 | 1,500 | 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/ | 219,500 | 219,500 | 193,550 | 18,522 |
| 45 | 45-07-20-427-014.000-026 | R | Smart Choice Auto Finance Inc | 629,700 | 629,700 | 455,260 | 124,509 |
| 45 | 45-07-20-427-029.000-026 | R | Smola, Jason & Jennifer A h&w | 290,800 | 151,750 | 151,750 | 0 |
| 45 | 45-07-20-427-030.000-026 | R | Thomas, Jason & Jessica Jeanne h&w | 310,700 | 164,188 | 164,188 | 0 |
| 45 | 45-07-20-427-032.000-026 | R | Johns, Norma J Trs Tr | 374,900 | 374,900 | 359,250 | 11,170 |
| 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 | 333,700 | 333,700 | 302,470 | 22,291 |
| 45 | 45-07-20-480-009.000-026 | R | Allard Rental Corporation | 307,100 | 307,100 | 307,100 | 0 |
| 45 | 45-07-20-480-012.000-026 | R | A G Properties | 221,800 | 221,800 | 243,190 | 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 | 282,300 | 282,300 | 288,740 | 0 |
| 45 | 45-07-20-484-009.000-026 | R | Allard Rental Corporation | 656,300 | 656,300 | 403,220 | 180,639 |
| 45 | 45-07-21-151-003.000-026 | R | RPS Highland LLC (otd 03/05/2021) | 1,189,500 | 1,189,500 | 649,130 | 385,696 |
| 45 | 45-07-21-151-004.000-026 | R | RPS Highland LLC (otd 03/05/2021) | 5,182,800 | 5,182,800 | 4,226,770 | 682,379 |
| 45 | 45-07-21-151-005.000-026 | R | RPS Ohio LLC | 1,591,000 | 1,591,000 | 1,519,030 | 51,370 |
| 45 | 45-07-21-151-006.000-026 | R | Northern Indiana Public Service Co | 7,400 | 7,400 | 0 | 5,282 |
| 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 | 4,232,600 | 4,232,600 | 9,974,380 | 0 |
| 45 | 45-07-21-301-002.000-026 | R | Mittrakis, Vasiliki Declaration of Trust dtd 02/17/ | 560,000 | 560,000 | 514,310 | 32,612 |
| 45 | 45-07-21-301-003.000-026 | R | Manthur Holdings, LLC | 2,409,500 | 2,409,500 | 3,385,390 | 0 |
| 45 | 45-07-21-301-004.000-026 | R | Best, Jeffrey M | 291,200 | 152,000 | 152,000 | 0 |
| 45 | 45-07-21-301-005.000-026 | R | WC Realty LLC | 584,200 | 584,200 | 586,300 | 0 |
| 45 | 45-07-21-301-006.000-026 | R | Sursee Improvements LLC | 1,280,700 | 1,280,700 | 0 | 914,116 |
| 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 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|---------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| | | R | Highland Clinics Properties LLC | 620,400 | 620,400 | 622,690 | 0 |
| 45 | 45-07-21-351-011.000-026 | R | JG&AP Holding LLC | 272,900 | 272,900 | 236,000 | 26,338 |
| 45 | 45-07-21-353-001.000-026 | R | JG&AP Holding LLC | 119,200 | 119,200 | 131,160 | 0 |
| 45 | 45-07-21-353-002.000-026 | R | Indianapolis 8803-07 LLC | 268,700 | 268,700 | 282,570 | 0 |
| 45 | 45-07-21-353-003.000-026 | R | Boultas, Chris | 332,700 | 332,700 | 256,030 | 54,724 |
| 45 | 45-07-21-353-004.000-026 | R | Lake County Trust Company, as Trustee of the Tr#56 | 655,300 | 655,300 | 675,800 | 0 |
| 45 | 45-07-21-353-005.000-026* | R | Lake County Trust Company, as Trustee of the Tr#56 | | | | |
| 45 | 45-07-21-353-006.000-026 | R | Indiana Land Trust Company Trs under tr agree dtd | 517,300 | 517,300 | 394,820 | 87,422 |
| 45 | 45-07-22-355-001.000-026 | R | Lute, Carmen M | 188,100 | 73,563 | 73,563 | 0 |
| 45 | 45-07-22-355-003.000-026 | R | Nelson, Isaac V | 223,200 | 109,500 | 109,500 | 0 |
| 45 | 45-07-22-355-004.000-026 | R | Hoogeveen, Kevin J & Deanna L Hoogeveen (H&W) | 326,600 | 174,125 | 174,125 | 0 |
| 45 | 45-07-22-355-005.000-026 | R | Jones, Douglas | 206,900 | 99,313 | 99,313 | 0 |
| 45 | 45-07-22-355-006.000-026 | R | Palmer, Jill L | 232,500 | 115,313 | 115,313 | 0 |
| 45 | 45-07-22-355-008.000-026 | R | Safoora Inc | 445,700 | 445,700 | 504,700 | 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 | 62,500 | 0 | 0 | 0 |
| 45 | 45-07-22-377-008.000-026 | R | Elias Properties Abilene LLC | 1,834,400 | 1,834,400 | 942,700 | 636,462 |
| 45 | 45-07-22-380-011.000-026 | R | Rasmussen, Brad Keith & Judith Ann | 191,300 | 50,603 | 50,603 | 0 |
| 45 | 45-07-22-380-012.000-026* | R | Huynh, Tam and Namanh Bui W & H | 215,700 | 215,700 | 215,700 | 0 |
| 45 | 45-07-22-380-013.000-026 | R | Yingling, Paul A | 45,900 | 45,900 | 53,120 | 0 |
| 45 | 45-07-22-380-014.000-026 | R | Kovera, Michael C & Pamala E Trs of Kovera Liv Tr | 187,000 | 187,000 | 187,000 | 0 |
| 45 | 45-07-22-380-015.000-026* | R | Ironson LLC | 232,700 | 232,700 | 107,180 | 89,592 |
| 45 | 45-07-22-380-016.000-026 | R | Lee, Crystina | 316,600 | 316,600 | 316,600 | 0 |
| 45 | 45-07-22-380-017.000-026 | R | Martinez, Margarita | 312,000 | 165,000 | 165,000 | 0 |
| 45 | 45-07-22-380-020.000-026 | R | Komyatte, Jude & Catherine H&W | 308,700 | 210,825 | 210,825 | 0 |
| 45 | 45-07-22-380-021.000-026 | R | Komyatte, Jude & Catherine H&W | 33,500 | 33,500 | 33,500 | 0 |
| 45 | 45-07-22-381-001.000-026* | R | Azzam, Nada M Al | 327,800 | 327,800 | 192,270 | 96,736 |
| 45 | 45-07-22-451-034.000-026 | R | Wall, Brian W & Kelly | 239,300 | 119,563 | 119,563 | 0 |
| 45 | 45-07-22-451-035.000-026 | R | Rakoczy Joint Revoc Tr Agree dtd 08/05/15 [1/2 int | 416,400 | 230,250 | 230,250 | 0 |
| 45 | 45-07-22-451-036.000-026 | R | Rakoczy Joint Revoc Tr Agree dtd 08/05/15 [1/2 int | 285,000 | 285,000 | 262,250 | 16,238 |
| 45 | 45-07-22-451-037.000-026 | R | Binner, Stephen D | 293,300 | 153,313 | 153,313 | 0 |
| 45 | 45-07-22-451-038.000-026 | R | Miller, Vernon C & Julia F h&w | 225,400 | 110,875 | 110,875 | 0 |
| 45 | 45-07-22-451-040.000-026 | R | McMurray, William Connor | 328,300 | 150,228 | 150,228 | 0 |
| 45 | 45-07-22-451-041.000-026 | R | Natelborg, James A & Robin D h&w | 321,200 | 170,750 | 170,750 | 0 |
| 45 | 45-07-22-455-011.000-026 | R | Herak Realty LLC | 229,600 | 229,600 | 208,050 | 15,382 |
| 45 | 45-07-22-455-012.000-026 | R | Hixon Home Improvement Co Inc | 168,900 | 168,900 | 120,860 | 34,289 |
| 45 | 45-07-22-455-013.000-026 | R | Huis Properties LLC | 281,400 | 281,400 | 200,170 | 57,979 |
| 45 | 45-07-22-456-012.000-026 | R | Highland, Water Department | 0 | 0 | 0 | 0 |

APPENDIX D
Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|----------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-22-476-012.000-026* | R | Melenius, Raymond E & Malenius, Carol D J/T with | 500 | 500 | 500 | 0 |
| 45 | 45-07-22-479-001.000-026 | R | Murphy, David | 218,700 | 106,688 | 106,688 | 0 |
| 45 | 45-07-22-479-002.000-026 | R | Atled Financial LLC | 282,300 | 282,300 | 125,550 | 111,882 |
| 45 | 45-07-22-479-003.000-026 | R | Ausgen, Joan | 176,200 | 176,200 | 155,980 | 14,432 |
| 45 | 45-07-22-479-004.000-026 | R | Bank Of Highland Tr Tr 13 3026 | 207,200 | 207,200 | 229,120 | 0 |
| 45 | 45-07-22-479-005.000-026 | R | Emmanoelides, John & Maria | 293,200 | 293,200 | 175,440 | 84,053 |
| 45 | 45-07-22-479-006.000-026* | R | GIRIRAJ LLC | 270,900 | 270,900 | 190,550 | 57,351 |
| 45 | 45-07-22-479-018.000-026* | R | Grimmer, Lawrence | 300,900 | 300,900 | 300,900 | 0 |
| 45 | 45-07-22-479-019.000-026* | R | Les, Harvey Jerome | 294,500 | 294,500 | 215,840 | 56,145 |
| 45 | 45-07-22-479-020.000-026* | R | Les, Harvey Jerome | 755,200 | 755,200 | 473,210 | 201,274 |
| 45 | 45-07-22-479-024.000-026 | R | OLB LLC | 435,900 | 435,900 | 373,430 | 44,589 |
| 45 | 45-07-22-479-025.000-026 | R | Peoples Bank SB | 1,080,600 | 888,680 | 346,870 | 386,724 |
| 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 | 930,100 | 930,100 | 873,890 | 40,121 |
| 45 | 45-07-27-226-001.000-026 | R | JSM Powerhouse Holdings LLC | 621,000 | 621,000 | 173,950 | 319,088 |
| 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 | 379,600 | 360,000 | 390,820 | 0 |
| 45 | 45-07-27-226-008.000-026 | R | TNT Detailing Inc | 266,400 | 266,400 | 597,850 | 0 |
| 45 | 45-07-27-228-002.000-026* | R | Helping Hands Homes LLC | 7,500 | 7,500 | 7,500 | 0 |
| 45 | 45-07-27-228-003.000-026 | R | Anabi Real Estate Development LLC Designated Serie | 412,800 | 412,800 | 468,310 | 0 |
| 45 | 45-07-27-228-026.000-026 | R | Hydraulic Resources LLC | 330,800 | 330,800 | 695,350 | 0 |
| 45 | 45-07-27-228-029.000-026 | R | McDonald's Real Estate Company | 1,589,900 | 1,589,900 | 1,034,570 | 396,374 |
| 45 | 45-07-27-228-031.000-026 | R | High RE 3940 LLC | 1,238,900 | 1,238,900 | 506,380 | 522,846 |
| 45 | 45-07-27-232-008.000-026 | R | Becerra, Andrew Jeremy (Re-recorded) | 250,900 | 126,813 | 126,813 | 0 |
| 45 | 45-07-27-232-009.000-026 | R | Contreras, Juan A & Gladys h&w T/E | 450,500 | 450,500 | 450,500 | 0 |
| 45 | 45-07-27-277-009.000-026 | R | Berrones, Barbara A | 175,900 | 79,938 | 79,938 | 0 |
| 45 | 45-07-27-277-010.000-026 | R | Bell, Christine L | 179,300 | 82,063 | 82,063 | 0 |
| 45 | 45-07-27-354-008.000-026 | R | 9526 Forest Dr Apts LLC | 824,900 | 824,900 | 600,480 | 160,183 |
| 45 | 45-07-27-354-009.000-026 | R | Sharma, Rakesh Kumar | 134,000 | 134,000 | 153,020 | 0 |
| 45 | 45-07-27-354-010.000-026 | R | IndyHigh Real Estate Inc | 371,100 | 371,100 | 477,920 | 0 |
| 45 | 45-07-27-356-006.000-026 | R | Lorain Apartments LLC | 1,316,700 | 1,316,700 | 1,316,700 | 0 |
| 45 | 45-07-27-356-007.000-026 | R | AmpmMotors LLC | 199,600 | 199,600 | 131,590 | 48,543 |
| 45 | 45-07-27-356-009.000-026 | R | Gladish Enterprises LLC | 507,000 | 507,000 | 603,790 | 0 |
| 45 | 45-07-27-358-016.000-026 | R | Vinci Enterprises Inc | 270,200 | 270,200 | 326,280 | 0 |
| 45 | 45-07-27-358-017.000-026* | R | 5th Ave Mobile LLC | 23,000 | 23,000 | 276,610 | 0 |
| 45 | 45-07-27-358-018.000-026 | R | Highland Square LLC | 776,800 | 776,800 | 974,610 | 0 |
| 45 | 45-07-27-358-019.000-026 | R | Highland Square LLC | 780,500 | 780,500 | 475,520 | 217,683 |
| 45 | 45-07-27-358-020.000-026 | R | Highland Square LLC | 299,200 | 299,200 | 330,400 | 0 |
| 45 | 45-07-27-358-022.000-026 | R | Sylvan Landau Indiana Holding LLC | 1,392,300 | 1,392,300 | 0 | 993,772 |
| 45 | 45-07-27-376-001.000-026 | R | Highland Apartments LLC | 1,651,100 | 1,651,100 | 715,270 | 667,961 |
| 45 | 45-07-27-376-002.000-026* | R | D Hoyda Properties LLC | 500,800 | 500,800 | 527,350 | 0 |
| 45 | 45-07-27-376-003.000-026 | R | Karahalios, Maris | 175,100 | 175,100 | 186,200 | 0 |
| 45 | 45-07-27-377-008.000-026 | R | Jmmci, LLC | 390,300 | 390,300 | 477,810 | 0 |
| 45 | 45-07-27-377-009.000-026* | R | Doughman, Shannon & Renee Doughman | 332,800 | 332,800 | 332,800 | 0 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION
 Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|---------------------------|--------------------|---|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-27-454-037.000-026 | R | Browning, Kristie A & Andrew J Schlosser | 323,200 | 172,000 | 172,000 | 0 |
| 45 | 45-07-27-454-038.000-026 | R | Bizoukas Living Trust dtd 6-5-23 | 50,100 | 50,100 | 50,100 | 0 |
| 45 | 45-07-27-454-039.000-026 | R | Bizoukas Living Trust dtd 6-5-23 | 50,100 | 50,100 | 50,100 | 21,891 |
| 45 | 45-07-27-454-041.000-026 | R | Spidermonkey Enterprises LLC | 413,500 | 413,500 | 382,830 | 0 |
| 45 | 45-07-27-454-042.000-026 | R | Aalael, Behzad & Sophie h&w | 351,700 | 351,700 | 354,770 | 9,172 |
| 45 | 45-07-27-454-043.000-026 | R | Highland Clinics Properties LLC | 186,800 | 186,800 | 173,950 | 0 |
| 45 | 45-07-27-476-002.000-026 | R | Scheeringa, Kenneth D & Sandra M Trs u/a dtd 12/ | 281,700 | 281,700 | 281,700 | 0 |
| 45 | 45-07-27-476-003.000-026 | R | Allerand FS Highland LLC | 2,614,800 | 2,614,800 | 4,744,040 | 0 |
| 45 | 45-07-27-476-004.000-026 | R | Citizens Financial Services | 733,000 | 733,000 | 976,560 | 1,811,916 |
| 45 | 45-07-27-476-007.000-026 | R | Griffland Center Inc | 5,841,300 | 5,841,300 | 3,302,760 | 16,773 |
| 45 | 45-07-27-476-008.000-026 | R | Griffland Center Inc | 23,500 | 23,500 | 0 | 13,847 |
| 45 | 45-07-27-476-009.000-026 | R | Griffland Center Inc | 19,400 | 19,400 | 0 | 0 |
| 45 | 45-07-28-101-001.000-026 | R | Hobart Commons LLC | 482,800 | 482,800 | 498,610 | 0 |
| 45 | 45-07-28-101-002.000-026* | R | Kooistra, Sadie Tr | 548,800 | 548,800 | 558,720 | 166,085 |
| 45 | 45-07-28-101-015.000-026* | R | F & E Ventures LLC | 253,600 | 253,600 | 20,910 | 1,303,902 |
| 45 | 45-07-28-101-017.000-026* | R | F & E Ventures LLC | 1,826,800 | 1,826,800 | 0 | 5,517 |
| 45 | 45-07-28-105-001.000-026 | R | Lake County Trust Company Tr #P-3911 | 332,300 | 332,300 | 324,570 | 0 |
| 45 | 45-07-28-105-002.000-026 | R | Lake County Trust Company Tr #P-3911 | 374,200 | 374,200 | 383,740 | 0 |
| 45 | 45-07-28-105-003.000-026 | R | Craig Property Group LLC | 711,600 | 711,600 | 763,240 | 0 |
| 45 | 45-07-28-105-004.000-026* | R | Stoney Property LLC | 635,000 | 635,000 | 531,010 | 74,224 |
| 45 | 45-07-28-106-001.000-026 | R | Lake County Trust Company Tr #P-3911 | 392,100 | 392,100 | 345,980 | 32,919 |
| 45 | 45-07-28-106-002.000-026 | R | Lake County Trust Company Tr #P-3911 | 414,500 | 414,500 | 422,430 | 0 |
| 45 | 45-07-28-106-003.000-026 | R | Lake County Trust Company Tr #P-3911 | 406,900 | 406,900 | 415,080 | 0 |
| 45 | 45-07-28-106-005.000-026 | R | Lake County Trust Company Tr #P-3911 | 339,400 | 339,400 | 357,100 | 0 |
| 45 | 45-07-28-151-001.000-026 | R | AMKF LLC | 624,400 | 624,400 | 535,840 | 63,211 |
| 45 | 45-07-28-151-002.000-026 | R | Van Bor Corporation | 690,500 | 690,500 | 915,770 | 0 |
| 45 | 45-07-28-151-005.000-026* | R | Mc Donalds Corporation | 1,400,300 | 1,400,300 | 1,078,180 | 229,917 |
| 45 | 45-07-28-151-007.000-026 | R | Aria Partners LLC | 697,300 | 697,300 | 1,176,490 | 0 |
| 45 | 45-07-28-151-008.000-026 | R | Georgalas, Charidimos | 61,800 | 61,800 | 261,300 | 0 |
| 45 | 45-07-28-151-009.000-026 | R | Alfa Properties LLC | 950,700 | 950,700 | 1,016,820 | 0 |
| 45 | 45-07-28-151-010.000-026 | R | ALFA Properties LLC | 68,000 | 68,000 | 68,000 | 0 |
| 45 | 45-07-28-151-011.000-026 | R | INDYBLVDPROP LLC | 527,500 | 527,500 | 392,900 | 96,072 |
| 45 | 45-07-28-151-012.000-026 | R | Highland Auto Place LLC | 488,900 | 488,900 | 369,210 | 85,359 |
| 45 | 45-07-28-151-031.000-026 | R | O'Reilly Automotive Stores Inc | 1,339,400 | 1,339,400 | 401,910 | 669,146 |
| 45 | 45-07-28-301-018.000-026 | R | Lucky Market Inc | 805,900 | 805,900 | 0 | 575,222 |
| 45 | 45-07-28-301-019.000-026 | R | Newenhouse Sr, Erwin J & (Erwin J Newenhouse reta | 2,146,900 | 2,146,900 | 552,920 | 1,532,378 |
| 45 | 45-07-28-304-001.000-026 | R | Fbr Limited Partnership | 598,600 | 598,600 | 443,000 | 32,605 |
| 45 | 45-07-28-304-003.000-026 | R | Realty Income Properties 5 LLC | 537,900 | 537,900 | 725,800 | 67,736 |
| 45 | 45-07-28-304-004.000-026 | R | C J P Corp | 786,500 | 786,500 | 724,770 | 43,325 |
| 45 | 45-07-28-304-011.000-026 | R | C J P Corp | 747,100 | 747,100 | 724,770 | 15,938 |



APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION
 Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|---------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| | | R | Druktenis Realty LP | 356,900 | 356,900 | 401,000 | 0 |
| 45 | 45-07-28-304-012.000-026 | R | Kabira Realty LLC | 456,600 | 456,600 | 649,810 | 0 |
| 45 | 45-07-28-351-001.000-026 | R | Kabira Realty LLC | 354,000 | 354,000 | 548,190 | 0 |
| 45 | 45-07-28-351-002.000-026 | R | North Star Trust Company Tr #6774-LT | 1,456,500 | 1,456,500 | 1,444,730 | 8,401 |
| 45 | 45-07-28-351-003.000-026 | R | SKA Real Estate LLC | 1,820,900 | 1,820,900 | 1,404,110 | 297,489 |
| 45 | 45-07-28-351-004.000-026 | R | SKA Real Estate LLC | 374,600 | 374,600 | 517,410 | 0 |
| 45 | 45-07-28-351-005.000-026 | R | SKA Real Estate LLC | 184,900 | 184,900 | 213,110 | 0 |
| 45 | 45-07-28-351-006.000-026 | R | Illiana Islamic Association | 259,000 | 0 | 373,900 | 0 |
| 45 | 45-07-28-351-007.000-026 | R | Duke of Oil LTD (The) | 368,200 | 368,200 | 354,900 | 9,493 |
| 45 | 45-07-28-351-008.000-026 | R | Illiana Islamic Association | 186,200 | 0 | 302,470 | 0 |
| 45 | 45-07-28-351-009.000-026 | R | GSM Group LLC | 420,600 | 420,600 | 639,400 | 0 |
| 45 | 45-07-28-351-012.000-026 | R | Musleh, Muneer Mark | 258,200 | 258,200 | 258,200 | 0 |
| 45 | 45-07-28-351-015.000-026* | R | Whitmore, Richard M & Cynthia C | 271,900 | 139,938 | 139,938 | 0 |
| 45 | 45-07-28-351-016.000-026 | R | The North American Islamic Trust | 778,800 | 0 | 109,080 | 0 |
| 45 | 45-07-28-351-019.000-026 | R | Highland Islamic Center, LLC | 2,839,400 | 0 | 0 | 0 |
| 45 | 45-07-28-351-020.000-026 | R | Ahmed, Nasir and Shahnaz Tr dtd 12-13-18 | 549,500 | 549,500 | 549,500 | 0 |
| 45 | 45-07-28-351-021.000-026 | R | Azam, M. Musa & Assiya B Azam h&w | 241,900 | 121,188 | 121,188 | 0 |
| 45 | 45-07-28-351-023.000-026 | R | Zarris, Gary M & Penny A Zarris H & W as T/E | 246,300 | 123,938 | 123,938 | 0 |
| 45 | 45-07-28-351-024.000-026 | R | Ditola, Daniel & Ditola, Mary, as Trustees of Dito | 716,300 | 716,300 | 672,580 | 31,206 |
| 45 | 45-07-28-351-025.000-026 | R | Ganser Automotive Service & Repair, Inc. | 507,800 | 507,800 | 802,720 | 0 |
| 45 | 45-07-28-351-028.000-026 | R | Druktenis Realty LP | 230,700 | 230,700 | 218,790 | 8,501 |
| 45 | 45-07-28-351-029.000-026 | R | Druktenis Realty LP | 46,000 | 46,000 | 46,000 | 0 |
| 45 | 45-07-28-351-030.000-026 | R | Allen & Allen LLC | 199,700 | 199,700 | 199,700 | 0 |
| 45 | 45-07-28-352-016.000-026 | R | Allen & Allen, LLC | 398,700 | 398,700 | 346,210 | 37,465 |
| 45 | 45-07-28-352-017.000-026 | R | Allen & Allen, LLC | 285,900 | 285,900 | 285,670 | 164 |
| 45 | 45-07-28-352-018.000-026 | R | CLK Investments LLC | 791,600 | 791,600 | 726,610 | 46,387 |
| 45 | 45-07-28-377-007.000-026 | R | Indiana Bell Telephone Co Inc | 603,100 | 603,100 | 571,710 | 22,405 |
| 45 | 45-07-28-377-008.000-026 | R | Bell Realty LLC | 890,900 | 890,900 | 267,920 | 444,660 |
| 45 | 45-07-28-377-009.000-026 | R | Spring Ahead LLC | 595,600 | 595,600 | 381,560 | 152,774 |
| 45 | 45-07-28-377-010.000-026 | R | 45th Street LLC | 999,900 | 999,900 | 1,044,080 | 0 |
| 45 | 45-07-28-377-011.000-026 | R | Ahdab, Waddah & Wassin Atassi T/C | 330,500 | 330,500 | 424,360 | 0 |
| 45 | 45-07-28-377-012.000-026* | R | Dobosz, Michael D & Kathryn D H&W (7/15), Daniel B | 518,600 | 518,600 | 462,380 | 40,128 |
| 45 | 45-07-28-377-013.000-026 | R | Town Of Highland | 0 | 0 | 0 | 0 |
| 45 | 45-07-28-379-017.000-026 | R | Anabi Real Estate Development LLC, Designated Seri | 1,168,100 | 1,168,100 | 501,260 | 475,966 |
| 45 | 45-07-28-453-013.000-026 | R | 86th Place Partners LLC | 482,800 | 482,800 | 162,760 | 228,433 |
| 45 | 45-07-28-453-026.000-026 | R | Webber, Donald E & Rosemarie | 44,000 | 44,000 | 50,040 | 0 |
| 45 | 45-07-28-454-019.000-026 | R | Webber, Donald E & Rosemarie | 33,900 | 33,900 | 38,000 | 0 |
| 45 | 45-07-28-454-020.000-026 | R | Thornton, Robert P | 24,400 | 24,400 | 16,350 | 5,746 |
| 45 | 45-07-28-454-021.000-026 | R | THORNTON, ROBERT P. & MARY A. AS TRUSTEES OF THE R | 106,300 | 106,300 | 89,150 | 12,241 |
| 45 | 45-07-28-454-022.000-026 | R | | | | | |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|----------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-28-454-023.000-026 | R | Rizzo, Frank A & Brenda J Trs u/v/a known as Frank | 167,600 | 167,600 | 186,900 | 0 |
| 45 | 45-07-28-454-024.000-026 | R | Lake County Trust Company Tr #5843 | 672,500 | 672,500 | 984,340 | 0 |
| 45 | 45-07-28-454-026.000-026 | R | Haddadin, I. Andrawes Living Trust dtd 11-10-22 | 143,400 | 143,400 | 193,400 | 0 |
| 45 | 45-07-28-454-027.000-026 | R | Haddadin, I. Andrawes Living Trust dtd 11-10-22 | 227,400 | 227,400 | 183,380 | 31,420 |
| 45 | 45-07-28-454-032.000-026 | R | Keith Hoogland Limited Partnership | 483,500 | 483,500 | 551,620 | 0 |
| 45 | 45-07-28-479-008.000-026 | R | Breger, Russell D & Maria Ruiz | 290,100 | 151,313 | 151,313 | 0 |
| 45 | 45-07-28-479-015.000-026 | R | Rona 620 LLC | 213,500 | 213,500 | 214,930 | 0 |
| 45 | 45-07-28-480-006.000-026 | R | DOMI LLC | 435,700 | 435,700 | 608,270 | 0 |
| 45 | 45-07-28-480-013.000-026 | R | 143 Properties LLC | 245,200 | 245,200 | 237,030 | 5,831 |
| 45 | 45-07-28-480-014.000-026 | R | Kime Properties LLC | 194,100 | 194,100 | 194,060 | 29 |
| 45 | 45-07-28-480-015.000-026 | R | SANTINO, LORETTA | 292,900 | 139,063 | 139,063 | 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 | Bi-Lia Enterprises LLC | 215,300 | 215,300 | 247,430 | 0 |
| 45 | 45-07-28-481-013.000-026 | R | Leaming Center Inc | 252,200 | 252,200 | 226,370 | 18,436 |
| 45 | 45-07-28-481-014.000-026 | R | 3145 45th Mall LLC | 849,300 | 849,300 | 1,055,060 | 0 |
| 45 | 45-07-28-481-015.000-026 | R | Nielsen, Michael and Michele Nielsen H & W | 271,500 | 271,500 | 271,500 | 0 |
| 45 | 45-07-29-230-011.000-026 | R | Family Express Corporation | 1,801,000 | 1,801,000 | 779,490 | 729,116 |
| 45 | 45-07-29-230-012.000-026 | R | DJB Management LLC | 349,200 | 349,200 | 473,590 | 0 |
| 45 | 45-07-29-230-014.000-026 | R | Samara, Jawad N | 421,900 | 421,900 | 438,450 | 0 |
| 45 | 45-07-29-233-005.000-026 | R | Lewis Medical Properties LLC | 374,200 | 374,200 | 414,260 | 0 |
| 45 | 45-07-29-233-006.000-026 | R | KMV3Holdings LLC | 537,200 | 537,200 | 346,670 | 135,993 |
| 45 | 45-07-29-233-007.000-026 | R | Respite Care Services Inc | 514,800 | 0 | 295,160 | 0 |
| 45 | 45-07-29-233-008.000-026 | R | Kendra Dental Investments LLC | 422,200 | 422,200 | 397,700 | 17,487 |
| 45 | 45-07-29-233-009.000-026 | R | Round the Clock LLC | 560,000 | 560,000 | 421,610 | 98,778 |
| 45 | 45-07-29-279-002.000-026** | R | Center Bank | 652,500 | 609,600 | 754,640 | 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 | 719,300 | 719,300 | 393,000 | 232,901 |
| 45 | 45-07-29-279-026.000-026 | R | Rightway Real Estate LLC | 536,400 | 536,400 | 435,840 | 71,776 |
| 45 | 45-07-29-279-029.000-026 | R | AutoZone Inc | 826,500 | 826,500 | 837,860 | 0 |
| 45 | 45-07-29-279-031.000-026 | R | THEOS LLC | 796,700 | 796,700 | 800,410 | 0 |
| 45 | 45-07-29-279-032.000-026 | R | Fralich, Lyle J Revocable Living Tr | 796,100 | 796,100 | 888,100 | 0 |
| 45 | 45-07-29-279-033.000-026* | R | ADTP LLC | 628,000 | 628,000 | 571,870 | 40,064 |
| 45 | 45-07-29-279-034.000-026* | R | Rinky Real Estate Corporation | 674,700 | 674,700 | 406,970 | 191,096 |
| 45 | 45-07-29-279-035.000-026* | R | ADTP LLC | 677,600 | 677,600 | 508,930 | 120,390 |
| 45 | 45-07-29-279-036.000-026 | R | Indiana Land Trust Company Tr u/v/a dtd 9/16/14 kn | 4,073,400 | 2,319,300 | 2,355,850 | 0 |
| 45 | 45-07-29-428-014.000-026 | R | Walker, Michael J Tr dtd 4-8-19 | 354,800 | 354,800 | 353,530 | 906 |
| 45 | 45-07-29-428-015.000-026 | R | 9318 Enterprises Inc | 723,600 | 723,600 | 577,260 | 104,452 |
| 45 | 45-07-29-428-016.000-026 | R | Phillis, Haris | 565,300 | 565,300 | 622,000 | 0 |
| 45 | 45-07-29-428-017.000-026 | R | Indiana Land Trust Company Trs UTA dtd 09/16/14 Tr | 586,600 | 586,600 | 286,750 | 214,022 |
| 45 | 45-07-29-430-005.000-026 | R | Alpha K LLC | 1,467,600 | 1,467,600 | 997,320 | 335,668 |

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TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION
 Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|---------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-29-430-006.000-026 | R | Lake County Trust Company Trs under Tr Agree dtd 1 | 307,100 | 307,100 | 314,270 | 0 |
| 45 | 45-07-29-430-013.000-026 | R | Monro Muffler Brake Inc | 400,200 | 400,200 | 438,290 | 0 |
| 45 | 45-07-29-430-014.000-026 | R | Tasha, Bailey Brandy & Ben Group LLC | 261,100 | 261,100 | 339,800 | 0 |
| 45 | 45-07-29-430-015.000-026 | R | Precision Builders Management | 147,500 | 147,500 | 249,200 | 0 |
| 45 | 45-07-29-458-001.000-026 | R | Prairie Square LLC | 16,189,500 | 16,189,500 | 821,410 | 10,969,174 |
| 45 | 45-07-29-476-004.000-026 | R | Fifth Third Bank | 974,400 | 974,400 | 752,930 | 158,077 |
| 45 | 45-07-29-476-006.000-026 | R | Mira Highland, Inc. | 470,600 | 470,600 | 489,350 | 0 |
| 45 | 45-07-29-476-007.000-026 | R | Doral Properties LLC | 215,000 | 215,000 | 192,370 | 16,152 |
| 45 | 45-07-29-476-008.000-026* | R | Dal Santo, James S & Patricia L&w | 149,500 | 149,500 | 143,630 | 4,190 |
| 45 | 45-07-29-476-011.000-026 | R | Levin, Barry A (Barry Levin retains int) | 977,400 | 977,400 | 589,840 | 276,626 |
| 45 | 45-07-29-476-012.000-026 | R | Stylades, Tr 1 | 2,373,700 | 2,373,700 | 2,261,310 | 80,220 |
| 45 | 45-07-29-476-013.000-026* | R | National Retail Properties LP | 939,400 | 939,400 | 441,880 | 355,111 |
| 45 | 45-07-29-476-014.000-026 | R | GJ 9610, LLC an Indiana Limited Liability Company | 487,900 | 487,900 | 412,440 | 53,861 |
| 45 | 45-07-29-476-017.000-026* | R | Lake County Trust Company Tr u/l/a dtd 12/27/12 kn | 587,700 | 587,700 | 683,580 | 0 |
| 45 | 45-07-29-476-018.000-026 | R | Chyung Chie-Hong Trustee of the Chie Hong Chyung T | 79,700 | 79,700 | 850 | 56,280 |
| 45 | 45-07-29-477-004.000-026* | R | Halum Living Trust | 271,600 | 271,600 | 234,790 | 26,274 |
| 45 | 45-07-29-477-005.000-026 | R | Legacy Group Properties LLC | 305,400 | 305,400 | 388,880 | 0 |
| 45 | 45-07-29-477-006.000-026* | R | Chyung Chie-Hong Trustee of the Chie Hong Chyung T | 6,900 | 6,900 | 55,170 | 0 |
| 45 | 45-07-29-477-007.000-026 | R | Korczak, Joel R Living Trust dtd 09/03/08 | 658,000 | 658,000 | 556,190 | 72,668 |
| 45 | 45-07-29-477-008.000-026 | R | Chyung Chie-Hong Trustee of the Chie Hong Chyung T | 303,600 | 303,600 | 265,060 | 27,508 |
| 45 | 45-07-29-477-009.000-026 | R | Chiang, Jerry | 614,100 | 614,100 | 376,860 | 169,333 |
| 45 | 45-07-29-477-011.000-026 | R | Heidner Properties Inc | 429,800 | 429,800 | 476,540 | 0 |
| 45 | 45-07-29-477-012.000-026 | R | Bustamante, Charles A. & Doreen M. (H&W) | 254,500 | 104,103 | 104,103 | 0 |
| 45 | 45-07-29-477-014.000-026 | R | K&M Halum Properties, LLC | 265,600 | 265,600 | 0 | 189,575 |
| 45 | 45-07-32-201-001.000-026 | R | ADRENA PDL LLC | 2,982,600 | 2,982,600 | 1,536,540 | 1,032,144 |
| 45 | 45-07-32-201-002.000-026 | R | ADRENA PDL LLC | 2,113,800 | 2,113,800 | 1,229,360 | 631,281 |
| 45 | 45-07-32-204-001.000-026 | R | ADRENA PDL LLC | 3,008,900 | 3,008,900 | 1,935,880 | 765,882 |
| 45 | 45-07-32-204-002.000-026 | R | ADRENA PDL LLC | 4,216,000 | 4,216,000 | 1,814,860 | 1,713,845 |
| 45 | 45-07-32-226-006.000-026 | R | Sivam, Subbiah | 137,500 | 137,500 | 125,650 | 8,458 |
| 45 | 45-07-32-227-001.000-026 | R | Lake County Trust Company Tr #5626 dtd 2/23/05 | 343,500 | 343,500 | 331,760 | 8,380 |
| 45 | 45-07-32-227-002.000-026 | R | RI C26 Ltd | 545,200 | 545,200 | 717,570 | 0 |
| 45 | 45-07-32-227-003.000-026 | R | Sarah's Property Management, LLC | 771,900 | 771,900 | 995,560 | 0 |
| 45 | 45-07-32-227-004.000-026 | R | Indiana Grocery Group LLC | 2,828,100 | 2,828,100 | 2,444,870 | 273,535 |
| 45 | 45-07-32-227-006.000-026 | R | Garber Realty LLC | 8,151,400 | 8,151,400 | 3,877,950 | 3,050,230 |
| 45 | 45-07-32-227-008.000-026 | R | Bosak Land Co Llc | 2,010,800 | 2,010,800 | 2,089,660 | 0 |
| 45 | 45-07-32-228-001.000-026 | R | O'Donnell, Robert L & Carole h&w | 199,800 | 94,875 | 94,875 | 0 |
| 45 | 45-07-32-228-002.000-026 | R | Kacmarzewski, Carol M | 196,900 | 93,063 | 93,063 | 0 |

APPENDIX D

Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|---------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-32-228-003.000-026 | R | Stefano Sharon M | 202,100 | 96,313 | 96,313 | 0 |
| 45 | 45-07-32-228-004.000-026 | R | Tauber, Pamela R | 201,900 | 96,188 | 96,188 | 0 |
| 45 | 45-07-32-228-005.000-026 | R | Lemus, Graciela M | 205,700 | 98,563 | 98,563 | 0 |
| 45 | 45-07-32-228-006.000-026 | R | Kelyka, Kathleen M | 203,700 | 97,313 | 97,313 | 0 |
| 45 | 45-07-32-228-007.000-026 | R | Svolos, Konstantinos S & Haido | 348,200 | 175,145 | 175,145 | 0 |
| 45 | 45-07-32-228-009.000-026 | R | Coopers LLC | 632,300 | 632,300 | 538,450 | 66,987 |
| 45 | 45-07-32-228-010.000-026 | R | Cyrus, Ruth B | 447,700 | 447,700 | 531,010 | 0 |
| 45 | 45-07-32-229-001.000-026 | R | Linden Property, Inc. | 474,300 | 474,300 | 622,690 | 0 |
| 45 | 45-07-32-229-002.000-026 | R | Excite LLC | 2,207,100 | 2,207,100 | 1,739,220 | 333,955 |
| 45 | 45-07-32-230-002.000-026 | R | Rantom Development, Inc. | 192,200 | 192,200 | 162,960 | 20,870 |
| 45 | 45-07-33-101-001.000-026 | R | First Bank Of Whiting Tr 1795 | 737,500 | 737,500 | 662,060 | 53,846 |
| 45 | 45-07-33-101-002.000-026 | R | 1895 LLC | 214,100 | 214,100 | 324,270 | 0 |
| 45 | 45-07-33-101-003.000-026 | R | Krooswyk Henrietta P and Terry L as Co-Trustees o | 560,600 | 560,600 | 311,170 | 178,034 |
| 45 | 45-07-33-101-004.000-026 | R | Lake County Tr Co Tr Tr 1895 | 2,675,000 | 2,675,000 | 2,299,290 | 268,168 |
| 45 | 45-07-33-101-005.000-026 | R | Druktenis Realty LP | 1,968,700 | 1,968,700 | 1,850,810 | 84,146 |
| 45 | 45-07-33-101-006.000-026 | R | Krooswyk, Henrietta P & Terry L Krooswyk Co-Trs of | 406,200 | 406,200 | 253,130 | 109,256 |
| 45 | 45-07-33-101-008.000-026 | R | Druktenis Realty, L.P. | 180,500 | 180,500 | 0 | 128,834 |
| 45 | 45-07-33-102-001.000-026 | R | 45th Street Partners LLC | 1,798,500 | 1,798,500 | 1,163,000 | 453,596 |
| 45 | 45-07-33-102-002.000-026 | R | Renwald Highland Land Trust Agreement | 330,500 | 330,500 | 254,510 | 54,239 |
| 45 | 45-07-33-102-003.000-026 | R | Commercial Vans Inc (04/22/14) | 98,100 | 98,100 | 104,230 | 0 |
| 45 | 45-07-33-102-004.000-026 | R | Hutchinson, Ronald D & Barbara K | 159,900 | 159,900 | 135,160 | 17,658 |
| 45 | 45-07-33-102-005.000-026 | R | Wolski, William G | 188,100 | 188,100 | 166,850 | 15,167 |
| 45 | 45-07-33-102-006.000-026 | R | VTC Properties LLC | 321,600 | 321,600 | 234,490 | 62,176 |
| 45 | 45-07-33-102-007.000-026* | R | 9835 Express RE LLC | 1,131,600 | 1,131,600 | 323,990 | 576,442 |
| 45 | 45-07-33-102-008.000-026 | R | Czaja Properties LLC | 208,400 | 208,400 | 199,360 | 6,452 |
| 45 | 45-07-33-102-009.000-026 | R | Krooswyk Brothers Llc | 653,200 | 653,200 | 601,050 | 37,223 |
| 45 | 45-07-33-102-010.000-026 | R | 2552 Industrial LLC | 3,547,300 | 3,547,300 | 2,150,060 | 997,298 |
| 45 | 45-07-33-103-001.000-026 | R | GJT (9825) LLC | 2,110,200 | 2,110,200 | 1,170,420 | 670,780 |
| 45 | 45-07-33-103-002.000-026 | R | Tillner, John A & Cheron LH & W | 469,000 | 469,000 | 546,240 | 0 |
| 45 | 45-07-33-126-001.000-026 | R | My Friend's Home LLC | 115,900 | 115,900 | 115,900 | 0 |
| 45 | 45-07-33-126-002.000-026 | R | My Friend's Home LLC | 2,900 | 2,900 | 2,900 | 0 |
| 45 | 45-07-33-126-003.000-026 | R | My Friend's Home LLC | 124,200 | 124,200 | 124,200 | 0 |
| 45 | 45-07-33-126-004.000-026 | R | Perko, Mary (a Life Estate) (Mary A Perko & Berna | 249,500 | 125,938 | 125,938 | 0 |
| 45 | 45-07-33-126-006.000-026 | R | Molnar, Robert L & Betty | 202,500 | 96,563 | 96,563 | 0 |
| 45 | 45-07-33-126-007.000-026 | R | Hammond IN Merged Branch 580 NA of Letter Carriers | 133,500 | 133,500 | 139,390 | 0 |
| 45 | 45-07-33-126-008.000-026 | R | Carrillo, Antonio | 199,700 | 94,813 | 94,813 | 0 |
| 45 | 45-07-33-126-009.000-026 | R | Prado, Jaime & Christina Colon | 260,700 | 132,938 | 132,938 | 0 |
| 45 | 45-07-33-126-011.000-026 | R | Three E Realty LLC | 281,300 | 281,300 | 215,960 | 46,637 |
| 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 | 869,100 | 869,100 | 1,225,710 | 0 |
| 45 | 45-07-33-126-017.000-026 | R | Colby Commons, LLC | 497,200 | 497,200 | 448,620 | 34,675 |
| 45 | 45-07-33-126-018.000-026 | R | Wojcik, Robert J Wojcik Living Trust | 39,000 | 39,000 | 133,250 | 0 |
| 45 | 45-07-33-151-001.000-026* | R | Movers World LLC | 430,000 | 430,000 | 248,000 | 129,905 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|---------------------------|--------------------|--|----------------------|--------------------|-----------------|------------------------|
| 45 | 45-07-33-151-002.000-026* | R | Royco Leasing | 247,200 | 247,200 | 223,410 | 16,980 |
| 45 | 45-07-33-151-003.000-026 | R | Baker, Larry L & Frederick T/C | 390,400 | 390,400 | 511,100 | 0 |
| 45 | 45-07-33-151-004.000-026 | R | TOA, LLC | 2,638,800 | 2,638,800 | 536,610 | 1,500,465 |
| 45 | 45-07-33-151-005.000-026 | R | VUDU Enterprises LLC | 192,000 | 192,000 | 181,520 | 7,480 |
| 45 | 45-07-33-151-006.000-026* | R | Wright, John A | 164,400 | 164,400 | 160,690 | 2,648 |
| 45 | 45-07-33-151-007.000-026* | R | Wright, John A | 152,600 | 152,600 | 90,870 | 44,061 |
| 45 | 45-07-33-151-008.000-026 | R | Lawhom, Jerry & Marie h&w | 286,800 | 286,800 | 284,620 | 1,556 |
| 45 | 45-07-33-151-010.000-026 | R | Sheet Metal Services Inc | 182,100 | 182,100 | 183,690 | 0 |
| 45 | 45-07-33-151-011.000-026 | R | Sheet Metal Services Inc | 185,400 | 185,400 | 184,020 | 985 |
| 45 | 45-07-33-151-012.000-026* | R | GP Leasing LLC | 308,500 | 308,500 | 151,510 | 112,054 |
| 45 | 45-07-33-151-013.000-026* | R | Turan Liv Tr did 6/18/15 (Yucel & Nalan Turan R/L) | 219,900 | 219,900 | 171,780 | 34,346 |
| 45 | 45-07-33-151-014.000-026 | R | Messana Family Limited Partnership (The) | 515,300 | 515,300 | 529,650 | 0 |
| 45 | 45-07-33-151-015.000-026 | R | Grimler, Gary | 469,900 | 469,900 | 259,660 | 150,062 |
| 45 | 45-07-33-151-016.000-026 | R | GGRN Properties LLC | 359,700 | 359,700 | 307,060 | 37,572 |
| 45 | 45-07-33-152-001.000-026 | R | SP, LLC | 608,700 | 608,700 | 623,600 | 0 |
| 45 | 45-07-33-152-002.000-026 | R | Henn, Jennifer | 498,400 | 498,400 | 572,560 | 0 |
| 45 | 45-07-33-152-003.000-026 | R | MDS Group LLC | 167,300 | 167,300 | 182,780 | 0 |
| 45 | 45-07-33-152-005.000-026 | R | MDS Group LLC | 469,400 | 469,400 | 514,780 | 0 |
| 45 | 45-07-33-152-006.000-026 | R | Taylor, Kevin J & Michaelne T h&w | 170,800 | 170,800 | 117,980 | 37,701 |
| 45 | 45-07-33-152-007.000-026* | R | Stevenson, Richard W | 240,400 | 240,400 | 185,300 | 39,328 |
| 45 | 45-07-33-152-008.000-026 | R | GGRN Properties LLC | 203,700 | 203,700 | 123,820 | 57,015 |
| 45 | 45-07-33-152-010.000-026 | R | KNWDW Investments LLC-S | 291,900 | 291,900 | 155,530 | 97,336 |
| 45 | 45-07-33-152-011.000-026 | R | PPM Enterprises LLC | 208,900 | 208,900 | 157,250 | 36,866 |
| 45 | 45-07-33-152-013.000-026 | R | The Sieb Family Trust did 1/18/08 | 468,300 | 468,300 | 499,410 | 0 |
| 45 | 45-07-33-152-014.000-026* | R | Movers World LLC | 300,800 | 300,800 | 256,570 | 31,570 |
| 45 | 45-07-33-201-001.000-026 | R | Wendy's Properties LLC | 890,600 | 890,600 | 792,070 | 70,327 |
| 45 | 45-07-33-201-002.000-026 | R | Sundi, Dibakar & Kabita h&w T/E | 662,900 | 662,900 | 1,002,530 | 0 |
| 45 | 45-07-33-203-005.000-026 | R | Lake County Tr Co as Trs of Tr #P-4477 dated 4-22 | 188,900 | 188,900 | 170,640 | 13,033 |
| 45 | 45-07-33-203-006.000-026 | R | Coronado, Domingo and Sandra H & W | 89,000 | 89,000 | 169,490 | 0 |
| 45 | 45-07-33-203-007.000-026 | R | Garcia, Rafael Garcia & Patricia (married couple a | 296,600 | 155,375 | 155,375 | 0 |
| 45 | 45-07-33-203-008.000-026 | R | Camacho, Karen | 231,100 | 114,438 | 114,438 | 0 |
| 45 | 45-07-33-203-009.000-026* | R | O'Day, Dennis R aka Dennis R O'Day Jr | 222,300 | 108,938 | 108,938 | 0 |
| 45 | 45-07-33-203-010.000-026 | R | Livingston, Frank | 233,800 | 116,125 | 116,125 | 0 |
| 45 | 45-07-33-203-011.000-026* | R | Jones, J Rod & Dr. Robert P Thornton as T/C | 218,000 | 218,000 | 218,000 | 0 |
| 45 | 45-07-33-203-012.000-026 | R | Skirt LLC | 290,600 | 290,600 | 180,250 | 78,764 |
| 45 | 45-07-33-203-021.000-026 | R | Grady, Kyle M | 318,700 | 169,188 | 169,188 | 0 |
| 45 | 45-07-33-226-001.000-026 | R | BP D-B Pipeline Company LLC | 236,100 | 236,100 | 285,540 | 0 |
| 45 | 45-07-33-226-002.000-026 | R | Oesterle, Jeffrey J aka Jeff Oesterle | 727,900 | 727,900 | 725,230 | 1,906 |
| 45 | 45-07-33-226-003.000-026 | R | Stevenson, Jon E Sr Tr | 539,200 | 539,200 | 498,380 | 29,136 |
| 45 | 45-07-33-226-004.000-026 | R | FINOLA LLC | 1,259,500 | 1,259,500 | 519,340 | 528,299 |
| 45 | 45-07-33-230-001.000-026 | R | Ocampo Medical Centers, LLC | 1,236,400 | 1,236,400 | 941,660 | 210,375 |
| 45 | 45-07-33-230-002.000-026 | R | Benevolent, & Protective Ord Elks | 332,300 | 0 | 0 | 0 |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Highland Commercial Corridors Allocation Area (026)
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment | |
|--------|--------------------------|--------------------|---------------------------------------|----------------------|--------------------|--------------------|------------------------|-------------------|
| 45 | 45-07-33-230-003.000-026 | R | Apa Development Llc | 1,106,200 | 1,106,200 | 1,170,640 | 0 | |
| 45 | 45-07-33-376-003.000-026 | R | Grimmer Family Ltd Prtshp. | 1,287,300 | 1,287,300 | 1,196,000 | 65,167 | |
| 45 | 45-07-33-376-004.000-026 | R | Grimmer Family Ltd Prtshp. | 1,104,000 | 1,104,000 | 263,080 | 600,218 | |
| 45 | 45-07-33-376-011.000-026 | R | Indiana Land Trust Company Tr #120832 | 149,900 | 149,900 | 149,900 | 0 | |
| 45 | 45-07-33-376-012.000-026 | R | Indiana Land Trust Company Tr #120832 | 19,500 | 19,500 | 19,500 | 0 | |
| 45 | 45-07-33-376-013.000-026 | R | Grimmer Family Ltd Prtshp. | 2,150,000 | 2,150,000 | 846,170 | 930,626 | |
| 45 | 45-07-33-376-014.000-026 | R | Grimmer Family Ltd Prtshp. | 1,893,000 | 1,893,000 | 1,688,000 | 146,321 | |
| 45 | 45-07-33-376-015.000-026 | R | Smith Brothers Realty II, LLC | 1,211,000 | 1,211,000 | 1,082,000 | 92,075 | |
| | | | | Totals: | 238,951,500 | 226,358,860 | 178,107,290 | 48,251,597 |
| 368 | Individual Components | | | | | | | |

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
 HIGHLAND REDEVELOPMENT COMMISSION

Highland 2024 Expansion Allocation Area (026)¹
 January 1, 2024 Pay 2025 Assessment Data

| County | Parcel Number | Property Type Code | Taxpayer Name | Gross Assessed Value | Net Assessed Value | Base Assessment | Incremental Assessment |
|--------|--------------------------|--------------------|--|----------------------|--------------------|------------------|------------------------|
| | | R | Wood River Pipe Lines LLC | 252,200 | 252,200 | 252,200 | 252,200 |
| 45 | 45-07-33-102-011.000-026 | R | Wood River Pipe Lines LLC | 252,200 | 252,200 | 252,200 | 252,200 |
| 45 | 45-07-33-153-001.000-026 | R | Etzinga, Albert & Martha Trust 1/2 & 1/2 | 3,500 | 3,500 | 3,500 | 3,500 |
| 45 | 45-07-33-327-001.000-026 | R | Etzinga, Albert & Martha Trust 1/2 & 1/2 | 4,800 | 4,800 | 4,800 | 4,800 |
| 45 | 45-07-33-327-001.000-026 | R | Northern Indiana Public Service Co. | 7,800 | 7,800 | 7,800 | 7,800 |
| 45 | 45-07-33-327-002.000-026 | R | Bright Yellow LLC | 265,300 | 265,300 | 265,300 | 265,300 |
| 45 | 45-07-33-327-003.000-026 | R | Zandstra, Nicholas P & Ruth A h&w | 181,700 | 181,700 | 181,700 | 181,700 |
| 45 | 45-07-33-327-004.000-026 | R | Bright Yellow LLC | 169,900 | 169,900 | 169,900 | 169,900 |
| 45 | 45-07-33-327-005.000-026 | R | Bright Yellow LLC | 267,300 | 267,300 | 267,300 | 267,300 |
| 45 | 45-07-33-327-007.000-026 | R | Miles, Tris A | 382,800 | 382,800 | 382,800 | 382,800 |
| 45 | 45-07-33-327-008.000-026 | R | Hay, Kenneth L & Barbara J H&W | 19,900 | 19,900 | 19,900 | 19,900 |
| 45 | 45-07-33-327-009.000-026 | R | Bright Yellow LLC | 207,000 | 85,375 | 85,375 | 85,375 |
| 45 | 45-07-33-327-010.000-026 | R | Shotts, Lydia & Erik J Shotts J/T R/S | 232,200 | 115,125 | 115,125 | 115,125 |
| 45 | 45-07-33-376-006.000-026 | R | Runyon, Riley Rosina Thoesen & Evan | 184,800 | 184,800 | 184,800 | 184,800 |
| 45 | 45-07-33-376-007.000-026 | R | Allen & Allen LLC | 66,700 | 66,700 | 66,700 | 66,700 |
| 45 | 45-07-33-376-009.000-026 | R | Allen and Allen, LLC | 50,000 | 50,000 | 50,000 | 50,000 |
| 45 | 45-07-33-376-010.000-026 | R | Indiana Land Trust Comapny Trs Trff: | 50,000 | 50,000 | 50,000 | 50,000 |
| | | | | Totals: | 2,295,900 | 2,057,200 | 2,057,200 |
| 15 | Individual Components | | | | | | |

NOTE 1: The individual components are the result of the 2024 expansion of the Highland Commercial Corridors Redevelopment Area and the Highland Commercial Corridors Allocation Area under the 2024 Amendment to the Redevelopment Plan for the Highland Consolidated Redevelopment Area (Kennedy Avenue South Subarea Expansion Area) pursuant to an Amending Declaratory Resolution (Resolution No. 2024-01, dated October 21, 2025) as confirmed by Resolution No. 2025-02 on July 28, 2025.

APPENDIX D
 Individual Components and Assessment Data Schedules

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

Highland Cardinal Campus Allocation Area (026)
 January 1, 2024 Pay 2025 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 | 1,129,400 | 1,129,400 | 0 | 1,129,400 | |
| 45 | 45-07-32-480-009.000-026 | R | HSSP LLC | 441,300 | 441,300 | 0 | 441,300 | |
| 45 | 45-07-32-480-010.000-026 | R | HSSP LLC | 239,100 | 239,100 | 0 | 239,100 | |
| 45 | 45-07-32-480-011.000-026 | R | BS2H Properties LLC | 338,600 | 338,600 | 0 | 338,600 | |
| 45 | 45-07-32-480-012.000-026 | R | CG Indiana Holdings LLC | 861,200 | 861,200 | 0 | 861,200 | |
| 45 | 45-07-32-480-013.000-026 | R | Otolaryngology Associates of Northwest Indiana LLC | 378,500 | 378,500 | 0 | 378,500 | |
| 45 | 45-07-32-480-014.000-026 | R | Urologic Specialists Medical Building LLC | 586,900 | 586,900 | 0 | 586,900 | |
| 45 | 45-07-32-480-015.000-026 | R | Otolaryngology Associates of Northwest Indiana LLC | 154,800 | 154,800 | 0 | 154,800 | |
| 45 | 45-07-32-480-016.000-026 | R | CG Indiana Holdings LLC | 1,181,400 | 1,181,400 | 0 | 1,181,400 | |
| 45 | 45-07-32-480-017.000-026 | R | CG Indiana Holdings LLC | 1,917,100 | 1,917,100 | 0 | 1,917,100 | |
| 45 | 45-07-32-480-018.000-026 | R | CG Indiana Holdings LLC | 2,441,100 | 2,441,100 | 0 | 2,441,100 | |
| 45 | 45-07-32-480-019.000-026 | R | CG Indiana Holdings LLC | 1,648,900 | 1,648,900 | 0 | 1,648,900 | |
| 45 | 45-07-32-480-020.000-026 | R | CG Indiana Holdings LLC | 1,770,000 | 1,770,000 | 0 | 1,770,000 | |
| 45 | 45-07-32-480-021.000-026 | R | CG Indiana Holdings LLC | 2,027,300 | 2,027,300 | 0 | 2,027,300 | |
| 45 | 45-07-32-480-022.000-026 | R | 2213 Main Street LLC | 208,400 | 208,400 | 0 | 208,400 | |
| | | | | Totals: | 15,324,000 | 15,324,000 | 0 | 15,324,000 |
| 15 | Individual Components | | | | | | | |

TOWN OF HIGHLAND, INDIANA
HIGHLAND REDEVELOPMENT COMMISSION

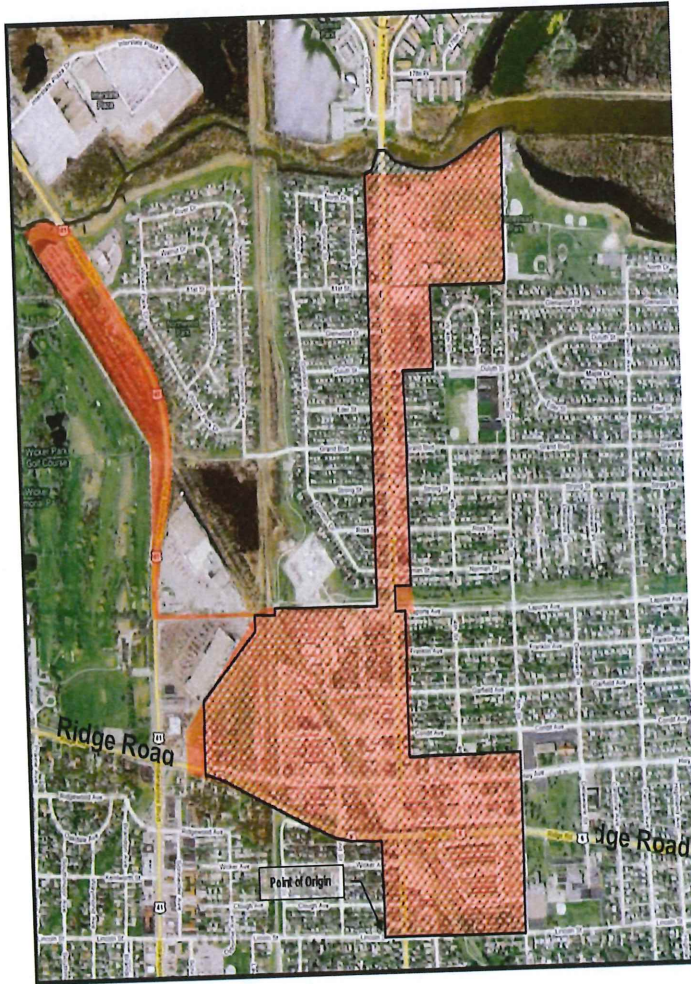
Annual Report of the Redevelopment Commission:
Activities of the Redevelopment Commission and Designated Allocation Areas

Fiscal Year 2025
(January 1, 2025 through December 31, 2025)

APPENDIX E
Reference Maps of Designated Allocation Areas

APPENDIX E

Highland Redevelopment (Downtown) Allocation Area



 Highland Redevelopment Area and 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.

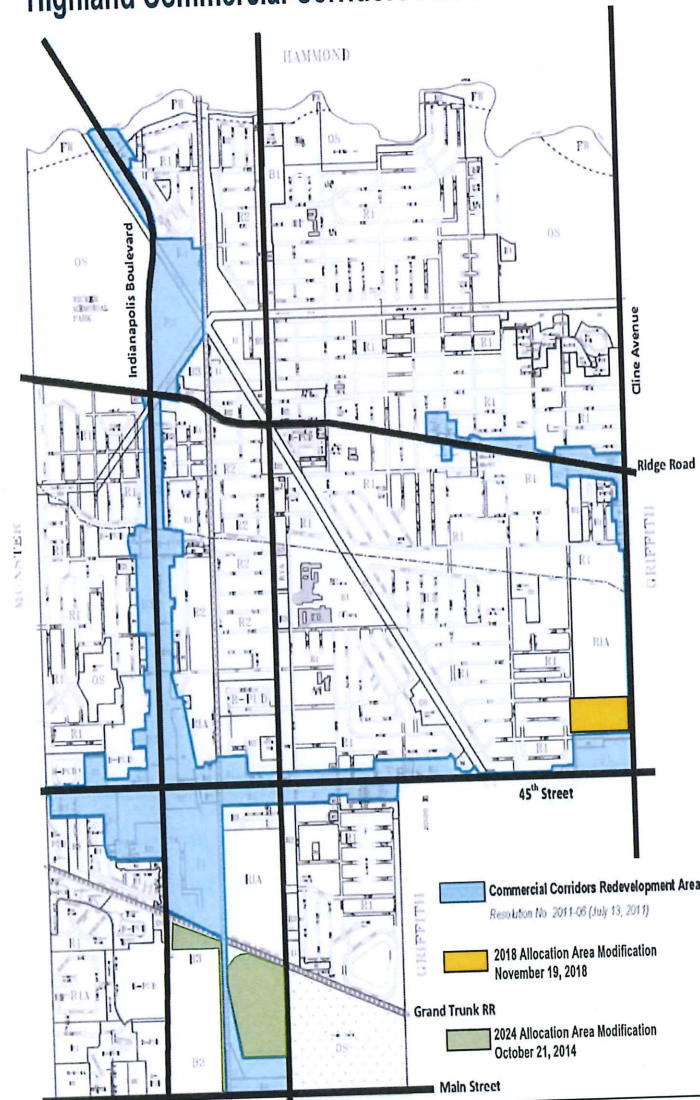
APPENDIX E

Highland Acres Allocation Area



APPENDIX E

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.

Note: On July 28, 2025 the Commission approved Resolution No. 2025-02 as a Confirmatory Resolution to amend further the Declaratory Resolution and all amending declaratory resolutions relating to the designations and adoptions and approvals in accordance with the Act and the Administrative Code as it relates to the 2024 Amendment to the Redevelopment Plan for the Highland Consolidated Redevelopment Area (Kennedy Avenue South Subarea Expansion Area) that: (i) expands the Highland Consolidated Redevelopment Area, and (ii) amends the Redevelopment Plan for the Highland Consolidated Redevelopment Area.

APPENDIX E

Cardinal Campus Allocation Area



Comments from the Public or Visitors: None

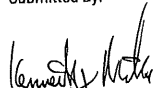
Staff Reports: The following staff reports were received and filed.

Building Report March, 2026

| PERMIT TYPE | # | Res. | Comm. | Est. Cost | Fee Collected |
|-------------------------------|-----------|-----------|----------|------------------------|---------------------|
| Commercial Buildings | 1 | | 1 | \$ 1,426,000.00 | \$ 24,051.00 |
| Comm. Additions/Remodel | 2 | | 2 | \$ 20,500.00 | \$ 475.50 |
| Signs | 2 | | 2 | \$ 13,079.00 | \$ 682.50 |
| Single Family | 0 | | | \$ - | \$ - |
| Duplex/Condo | 0 | | | \$ - | \$ - |
| Residential Additions | 0 | | | \$ - | \$ - |
| Residential Remodeling | 41 | 41 | | \$ 518,861.00 | \$ 11,263.50 |
| Concrete/Asphalt/Flatwork | 4 | 4 | | \$ 36,060.00 | \$ 831.00 |
| Garages | 1 | 1 | | \$ 44,600.00 | \$ 978.00 |
| Sheds | 0 | | | \$ - | \$ - |
| Decks & Porches | 2 | 2 | | \$ 11,083.00 | \$ 489.00 |
| Fences | 12 | 12 | | \$ 55,023.00 | \$ 2,071.50 |
| Above/In ground pools | 0 | | | \$ - | \$ - |
| Drain Tile/Waterproofing | 4 | 4 | | \$ 54,174.00 | \$ 1,398.00 |
| Misc: Demo (1); Road Cuts (3) | 4 | 4 | | \$ - | \$ 553.50 |
| Total Building Permits | 73 | 68 | 5 | \$ 2,179,380.00 | \$ 42,793.50 |
| Electrical Permits | 14 | 8 | 6 | \$ - | \$ 2,757.00 |
| Mechanical Permits | 8 | 7 | 1 | \$ - | \$ 1,028.00 |
| Plumbing Permits | 5 | 5 | | \$ - | \$ 821.65 |
| Water Meters | 3 | 2 | 1 | \$ - | \$ 4,556.32 |
| Water Taps | 1 | | 1 | \$ - | \$ 300.00 |
| Sewer/Storm Taps | 0 | | | \$ - | \$ - |
| Total Plumbing Permits | 9 | 7 | 2 | \$ - | \$ 5,677.97 |

March 2026 Code Enforcement: 260 Investigations, 58 Warnings & 4 Citations were issued.
Inspections done for the month of March 2026 were as follows: 18 Building Inspections,
20 Plumbing Inspections, 4 HVAC and 20 Electrical Inspections. There were 2 Electrical Exams given.

Submitted By:


Kenneth J. Mika

2026
 TOWN OF HIGHLAND INJURIES FOR THE MONTH
MARCH

| CASE | DATE | DEPARTMENT | DESCRIPTION | Record Only | OSHA | Not OSHA | Filed with |
|------|-----------|------------|---|------------------|------|----------|------------|
| | OF INJURY | | | No Med Treatment | | | |
| RO4 | 3/18/26 | Police | ofc. hurt left shoulder during full mount escape training exercise. | X | | X | X |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |

RO = Record Only

| DEPT | 2026 | | 2025 | 2026 | | | |
|---------------|------------|----------|-----------|--------------------------|----------------|------------|-----------|
| | INJURIES | YEAR TO | | RESTRICTED | LOST DAYS | RESTRICTED | LOST DAYS |
| | THIS MONTH | DATE | | Total Injuries Last Year | DAYS THIS YEAR | THIS YEAR | DAYS 2025 |
| PARK & REC | | 1 | 1 | | | | 7 |
| FIRE | | | | | | | |
| POLICE | 1 | 1 | 5 | | 2 | 0 | 29 |
| STREET | | 1 | 2 | | 24 | | 4 |
| WATER SEWER | | | 2 | | | | |
| Public Works | | 1 | | | 46 | | |
| REDV | | | | | | | |
| BUILDING | | | 1 | | | | |
| TOTALS | 1 | 4 | 11 | 0 | 72 | 0 | 40 |

Effective January 1, 2002 OSHA changed the recordkeeping guidelines. We now count the number of days lost from the day after the injury until the employee returns to work. Weekends, holidays, vacation days or other days scheduled off are included in the lost days count to a maximum of 180 days

Communications:

Beginning April 6th, Crews will begin picking up leaves/branches
Park Clean-up Day, Saturday April 25, 2026 - 9:00 a.m. to 11:30 a.m.
Arbor Day Tree Planting, Saturday, April 25, 2026
Spring Fling Craft Fair, Saturday May 2, 2026
2026 National Assoc. of Letter Carriers, Stamp out Hunger - May 9th
Police Appreciation Week 2026 - May 11th -17th.
Spring Clean-up, Tuesday, May 19, 2026
Shred Day, Saturday, June 20, 2026, Highland Public Works Facility
Hazardous Waste Day, Saturday, July 25, 2026 at Public Works Facility
Logan Scheeringa doubled, stole 2 bases and scored twice in his Highland
Varsity Baseball debut

Appointments:

- **Statutory Boards and Commissions**
Executive Appointments (May be made in meeting or at another time)

Regional Statutory Commissions or Boards

Home Rule Boards and Commissions

Legislative Appointments

Regional Statutory Commissions or Boards

Home Rule Commissions

1. **Main Street Bureau Board:** (17) appointments to be made by the Town Council.
Term: Two years ending 1 Jan 2027. *Currently only 8 of 17 appointed.*

General Orders and Unfinished Business: None

New Business:

1. Authorize the proper officer to publish legal notice of a public hearing. If approved, the public hearing to consider the additional appropriations in the amount of \$1,506,100 in the Commercial Corridor Allocation Fund to be held on April 27, 2026 at 6:30 P.M. O'clock in the Municipal Building, 3333 Road Highland.

Councilor Black moved to authorize the proper officer to publish legal notice as indicated. Councilor Scheeringa seconded. Upon a roll call vote, there were five (5) affirmatives and no negatives. The motion passed. The proper officer was authorized to publish the notice as indicated

**TOWN OF HIGHLAND
NOTICE TO TAXPAYERS OF PROPOSED ADDITIONAL
APPROPRIATIONS**

Notice is hereby given the taxpayers of the Town of Highland, Lake County, Indiana, that the Town Council of said Municipality in said Municipal Building, 3333 Ridge Road, at 6:30 p.m. on the 27th day of April 2026, will consider the following additional appropriations in excess of the budget for the current year in the following funds:

Commercial Corridor Allocation Fund

4447-0000-39026 Demolition \$ 61,000.00

Total for 300 Series: \$ 61,000.00

4447-0000-43095 Acquisition of Parcel \$ 1,500,000.00

Total for 400 Series: \$ 1,500,000.00

Total for the Fund: \$1,506,100.00

Funds to support these additional appropriations in the Commercial Corridor Allocation Fund shall be supported by miscellaneous revenue, unreserved unobligated fund balance on deposit to the credit of the fund.

Taxpayers appearing at such meeting shall have a right to be heard thereon. The additional appropriations, as finally made, will be filed with the Department of Local Government Finance, for its review. The Department of Local Government Finance shall make a written determination of the sufficiency of funds within fifteen days of receipt of a certified copy of the action taken.

**TOWN COUNCIL of HIGHLAND
George Georgeff, President**

By: Mark Herak
Clerk-Treasurer

2. Works Board Order Number 206-11: An Order of the Works Board Accepting the Proposal from Big Concrete & Excavating , LLC (proposal 2026-09) for concrete replacement at the Central Station, inclusive of but not limited to, final grade and compact supplied limestone, install one complete mat of #4 rebar 1' on center, frame and pour 50' of barrier curb with #4 rebar, pour 8" slab of 4000 psi IDOT cement mix - broom finish tool and saw cut control joints, apply sealer, concrete allowance 43 yards. Highland Public Works to remove the 40' x 40' southeast apron, 50' of barrier curb, 8" of subgrade, haul out and dump, pursuant to I.C. 5-22-8-2 and finding it a Special Purchase pursuant to I.C. 5-22 and Section 3.05.065(F) of the Highland Municipal Code.

Councilor Scheeringa moved the passage and adoption of Works Board Order No. 2026-11. Councilor Black seconded. Upon a roll call vote, there were four (4) affirmatives, no negatives, one (1), with Councilors Georgeff, Robertson, Black and Scheeringa voting in the positive and Councilor Turich abstaining. The motion passed. The order was adopted pending the signature of the municipal executive.

Town of Highland
BOARD OF WORKS
ORDER OF THE WORKS NO. 2026-11

An Order of the Works Board Accepting the Proposal from Big Concrete & Excavating , LLC (proposal 2026-09) for concrete replacement at the Central Station, inclusive of but not limited to: final grade and compact supplied limestone, install one complete mat of #4 rebar 1' on center, frame and pour 50' of barrier curb with #4 rebar, pour 8" slab of 4000 psi IDOT cement mix - broom finish tool and saw cut control joints, apply sealer, concrete allowance 43 yards. Highland Public Works to remove the 40' x 40' southeast apron, 50' of barrier curb, 8" of subgrade, haul out and dump, pursuant to I.C. 5-22-8-2 and finding it a Special Purchase pursuant to I.C. 5-22 and Section 3.05.065(F) of the Highland Municipal Code.

Whereas, The Town Council, as the Board of Works of the municipality, had deemed it necessary to solicit bids for road materials and supplies, and services (concrete work), in order to construct, repair, and maintain public ways throughout the Town; and

Whereas, Bids pursuant to the specifications for concrete work were received on Thursday, March 6, 2025, at 10:00 o'clock a.m., and

Whereas, The Public Works Director has reviewed the bids and determined that the bid of Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana, to be the lowest responsive and responsible bid; and

Whereas, The Town Council, as the Board of Works of the municipality, accepted the recommendation of the Public Works Director and awarded the Town's 2025 Concrete work to Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana under Works Board Order No. 2025-08; and

Whereas, Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana notified the Public Works Director that they would hold their 2025 pricing for 2026; and

Whereas, The Town Council, as the Board of Works of the municipality, accepted the contract extension of Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana to do the Town's 2026 concrete work and adopted Works Board Order No.2026-09; and

Whereas, The Town Council, as the Board of Works of the municipality, has deemed it necessary to replace sections of concrete at the Central Fire Station, 2901 Highway Avenue, described in the preamble; and

Whereas, the Purchasing Agent, believes that this purchase qualifies as a special purchase to be made without soliciting bids or proposals because in this instance (1) the compatibility of equipment, accessories or replacement parts is a substantial consideration in this purchase and (2) realizing a cost and time saving using the Town's concrete contractor; and

Whereas, The Town Council, as the Board of Works of the municipality, having the 2026 concrete pricing already in place, asked the Town's 2026 concrete vendor to submit a proposal to replace sections of concrete at the Central Fire Station, 2901 Highway Avenue using the Town's negotiated concrete pricing; and

Whereas, The Fire Chief has reviewed the proposal and found it to be reasonable and made a recommendation to award the concrete work to Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana; and

Whereas, the proposal is found in Exhibit A; and

Whereas, The Town Council, pursuant to §3.05.030 (A)(3) of the HMC, serves as purchasing agency for the Fire Department; and

Whereas, The Fire Chief, pursuant to §3.05.050(D)(4) of the HMC, serves as the Purchasing Agent for the Fire Department; and

Whereas, The purchase price exceeds \$25,000.00 and pursuant to §3.05.050(B) of the HMC exceeds the purchase authority of the purchasing agent and requires the express approval of the purchasing agency; and

Whereas, The concrete repairs will be supported by the Public Safety Income Tax Fund;

Now, Therefore, Be it Ordered, by the Town Council of Highland, Indiana as follows:

Section 1. That the Works Board hereby finds and determines to accept the recommendation of the Fire Chief for the concrete work at the Central Fire Station, 2901 Highway Avenue as follows:

Big Concrete & Excavating, LLC.
6707 Broadway
Merrillville, IN 46410
\$24,200.00

Section 2. The Fire Chief is hereby authorized to execute agreements and all documents necessary to implement the work and then file these documents as financial materials with the Office of the Clerk-Treasurer, pursuant to IC 36-5-4-14.

Duly, Passed and Ordered by the Town Council of the Town of Highland, Lake County, Indiana, acting as the Works Board, this 13th day of April 2026 having passed by a vote of 4 in favor and 0 opposed and 1 abstention.

**Works Board of the Town
Highland, Indiana**

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk Treasurer (IC 33-42-4-1; IC 36-5-6-5)

 Big Concrete & Excavating, LLC
 6707 Broadway
 Merrillville, IN 46410
 219-743-3342

Proposal

| Date | Proposal # |
|----------|------------|
| 3/2/2026 | 2026-9 |

| Name / Address |
|--|
| Highland Fire Department 2901 Highway Ave. Highland, IN 46322 Attn: Chief Glenn Schlessor Sr. |

| Description | Qty | Rate | Terms |
|--|-----|-----------|--------------------|
| | | | Total |
| Station 1 Highland Public Works to remove the following: 40' x 40' southeast apron 50' of barrier curb 8" of subgrade Haul out and dump Public Works to install 53's clean limestone and rough grade Big Concrete to final grade and compact supplied limestone, install one complete mat of #4 rebar - 1' on center. Frame and pour 50' of barrier curb with #4 rebar Pour 8" slab of 4000 psi IDOT cement mix - Broom Finish Tool and saw cut control joints Apply sealer Concrete allowance: 43 yards Any questions, please contact Todd O'Day at 219-718-8555 | 1 | 24,200.00 | 24,200.00 |
| Total | | | \$24,200.00 |

Signature _____

- Works Board Order Number 2026-12: An Order of the Works Board Accepting the Proposal from Big Concrete & Excavating, LLC (proposal 2026-10) for concrete replacement at the South Fire Station, inclusive of but not limited to, final grade and compact supplied limestone, install rebar mat with #4 rebar 1' on center, frame and pour 50' of barrier curb, pour 8" slab (4180 sq. ft.) of 4000 psi IDOT cement mix - broom finish tool and saw cut control joints, apply sealer, concrete allowance 108 yards, removed and repair west door sill area, approximately 3' x 14'.. Highland Public Works to remove front south apron with parking spots, 4180 sq. ft, 50' of barrier curb, 8" of subgrade, haul out and dump, install 8" base pf clean limestone 53's and rough grade, pursuant to I.C. 5-22-8-2 and finding it a Special Purchase pursuant to I.C. 5-22 and Section 3.05.065(F) of the Highland Municipal Code.

Councilor Scheeringa moved the passage and adoption of Works Board Order No. 2026-

12. Councilor Black seconded. Upon a roll call vote, there were four (4) affirmatives, no negatives, one (1), with Councilors Georgeff, Robertson, Black and Scheeringa voting in the positive and Councilor Turich abstaining. The motion passed. The order was adopted pending the signature of the municipal executive.

**Town of Highland
BOARD OF WORKS
ORDER OF THE WORKS NO. 2026-12**

AN ORDER OF THE WORKS BOARD ACCEPTING THE PROPOSAL FROM BIG CONCRETE & EXCAVATING , LLC (PROPOSAL 2026-09) FOR CONCRETE REPLACEMENT AT SOUTH FIRE STATION, INCLUSIVE OF BUT NOT LIMITED TO: FINAL GRADE AND COMPACT SUPPLIED LIMESTONE, INSTALL REBAR MAT WITH #4 REBAR 1' ON CENTER, FRAME AND POUR 50' OF BARRIER CURB, POUR 8" SLAB (4180 SQ. FT.) OF 4000 PSI IDOT CEMENT MIX – BROOM FINISH TOOL AND SAW CUT CONTROL JOINTS, APPLY SEALER, CONCRETE ALLOWANCE 108 YARDS, REMOVED AND REPAIR WEST DOOR SILL AREA, APPROXIMATELY 3' X 14'.. HIGHLAND PUBLIC WORKS TO REMOVE FRONT SOUTH APRON WITH PARKING SPOTS, 4180 SQ. FT, 50' OF BARRIER CURB, 8" OF SUBGRADE, HAUL OUT AND DUMP, INSTALL 8" BASE PF CLEAN LIMESTONE 53'S AND ROUGH GRADE, PURSUANT TO I.C. 5-22-8-2 AND FINDING IT A SPECIAL PURCHASE PURSUANT TO I.C. 5-22 AND SECTION 3.05.065(F) OF THE HIGHLAND MUNICIPAL CODE.

Whereas, The Town Council, as the Board of Works of the municipality, had deemed it necessary to solicit bids for road materials and supplies, and services (concrete work), in order to construct, repair, and maintain public ways throughout the Town; and

Whereas, Bids pursuant to the specifications for concrete work were received on Thursday, March 6, 2025, at 10:00 o'clock a.m., and

Whereas, The Public Works Director has reviewed the bids and determined that the bid of Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana, to be the lowest responsive and responsible bid; and

Whereas, The Town Council, as the Board of Works of the municipality, accepted the recommendation of the Public Works Director and awarded the Town's 2025 Concrete work to Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana under Works Board Order No. 2025-08; and

Whereas, Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana notified the Public Works Director that they would hold their 2025 pricing for 2026; and

Whereas, The Town Council, as the Board of Works of the municipality, accepted the contract extension of Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana to do the Town's 2026 concrete work and adopted Works Board Order No.2026-09; and

Whereas, The Town Council, as the Board of Works of the municipality, has deemed it necessary to replace sections of concrete at the South Fire Station, 45th Street, as described in the preamble; and

Whereas, the Purchasing Agent, believes that this purchase qualifies as a special purchase to be made without soliciting bids or proposals because in this instance (1) the compatibility of equipment, accessories or replacement parts is a substantial consideration in this purchase and (2) realizing a cost and time saving using the Town's concrete contractor; and

Whereas, The Town Council, as the Board of Works of the municipality, having the 2026 concrete pricing already in place, asked the Town's 2026 concrete vendor to submit a proposal to replace sections of concrete at the South Fire Station, 45th Street using the Town's negotiated concrete pricing; and

Whereas, The Fire Chief has reviewed the proposal and found it reasonable made a recommendation to award the concrete work to Big Concrete & Excavating, 6707 Broadway Avenue, Merrillville, Indiana; and,

Whereas, the proposal is found in Exhibit A; and

Whereas, The Town Council, pursuant to §3.05.030 (A)(3) of the HMC, serves as purchasing agency for the Fire Department; and

Whereas, The Fire Chief, pursuant to §3.05.050(D)(4) of the HMC, serves as the Purchasing Agent for the Fire Department; and

Whereas, The purchase price exceeds \$25,000.00 and pursuant to §3.05.050(B) of the HMC exceeds the purchase authority of the purchasing agent and requires the express approval of the purchasing agency; and

Whereas, The concrete repairs will be supported by the Public Safety Income Tax Fund;

Now, Therefore, Be it Ordered, by the Town Council of Highland, Indiana as follows:

Section 1. That the Works Board hereby finds and determines to accept the recommendation of the Fire Chief for the concrete work at the South Fire Station, 45th Avenue as follows:

Big Concrete & Excavating, LLC.
6707 Broadway
Merrillville, IN 46410
\$59,445.00

Section 2. The Fire Chief is hereby authorized to execute agreements and all documents necessary to implement the work and then file these documents as financial materials with the Office of the Clerk-Treasurer, pursuant to IC 36-5-4-14.

Duly, Passed and Ordered by the Town Council of the Town of Highland, Lake County, Indiana, acting as the Works Board, this 13th day of April 2026 having passed by a vote of 4 in favor and 0 opposed and 1 abstention.

Works Board of the Town

Highland, Indiana

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk Treasurer (IC 33-42-4-1; IC 36-5-6-5)

 Big Concrete & Excavating, LLC
 6707 Broadway
 Merrillville, IN 46410
 219-743-3342

Proposal

| Date | Proposal # |
|----------|------------|
| 3/2/2026 | 2026-10 |

| Name / Address |
|---|
| Highland Fire Department 2901 Highway Ave. Highland, IN 46322 Attn: Chief Glenn Schlessler Sr. |

| Description | Qty | Rate | Terms |
|---|-----|-----------|--------------------|
| | | | Total |
| Station 2 - 45th St. Highland Public Works to remove the following: Front south apron with parking spots - 4180 sq. ft. 50' of barrier curb 8" of subgrade Haul out and dump Install 8" base of clean limestone 53's and rough grade Big Concrete to final grade limestone and compact Install rebar mat with #4 rebar - 1' on center. Frame and pour 50' of barrier curb Pour 8" slab (4180 sq. ft.) of 4000 psi IDOT cement mix - Broom Finish Saw cut control joints as needed Apply sealer Concrete allowance: 108 yards Remove and repair west door sill area approx. 3' x 14' Any questions, please contact Todd O'Day at 219-718-8555 | 1 | 59,445.00 | 59,445.00 |
| Total | | | \$59,445.00 |

Signature _____

- Proposed Ordinance No. 1842-C: An Ordinance to Amend Ordinance No. 1842 to establish the Wage and Salary Rates of the Elected Officers, the Non-Elected Officers and the Employees of the Town of Highland, Indiana particularly Adding a subsection 5 entitled Traffic Safety Education and Enforcement and authorizing modification to the Specialty Pay Provisions.

Councilor Turich introduced and moved for the consideration of Proposed Ordinance No. 1842-C at the same meeting of its introduction. Councilor Scheeringa seconded. Upon a roll call vote, a unanimous vote being necessary, there were five (5) affirmatives and no negatives. The motion passed. The enactment could be considered at the same meeting of its introduction.

Councilor Turich moved for the passage adoption of Ordinance No. 1842-C at the same meeting of its introduction. Councilor Scheeringa seconded. Upon a roll call vote, a two-thirds vote being necessary, there were five (5) affirmatives and no negatives. The motion passed. Ordinance No. 1842-C was passed and adopted upon the signature of the municipal executive at the same meeting of its introduction.

ORDINANCE No. 1842-C
of the
TOWN of HIGHLAND, INDIANA

AN ORDINANCE to AMEND ORDINANCE No. 1842 to ESTABLISH THE WAGE and SALARY RATES of the ELECTED OFFICERS, the NON-ELECTED OFFICERS, and the EMPLOYEES of the TOWN of HIGHLAND, INDIANA PARTICULARLY ADDING A SUBSECTION 5 ENTITLED TRAFFIC SAFETY EDUCATION and ENFORCEMENT AND AUTHORIZING MODIFICATION TO THE SPECIALTY DETAILS PAY PROVISIONS.

WHEREAS, Title 36, Article 1 Chapter 4 of the Indiana Code confers certain general corporate powers on the several units of government in Indiana;

WHEREAS, Section fifteen of that chapter specifically provides that a unit of government may fix the level of compensation of its officers and employees;

WHEREAS, I.C. 36-5-3-2 provides in pertinent part that the town legislative body shall provide reasonable compensation for the other town officers and employees;

WHEREAS, I.C. 36-5-3-2(b), further provides that the Town Legislative body shall, by ordinance fix the compensation of its own members and the Town Clerk-Treasurer;

WHEREAS, I.C. 36-5-3-2(c) still further provides that the compensation of an elected town officer may not be changed in the year for which it is fixed, nor may it be reduced below the amount fixed for the previous year;

WHEREAS, The Town Council of the Town of Highland, as the Town Legislative body, now desires to amend the ordinance that was adopted to fix the compensation of its elected officers, appointed officers and employees of the Town for the year 2026 and thereafter as amended;

WHEREAS, The Town Council of the Town of Highland, as the Town Legislative body has been advised to modify the pay provision of the **Grant Supported and Specialty Detail Pay Provisions** beginning April 13, 2026; and

NOW, THEREFORE, BE IT HEREBY ORDAINED by the Town Council of the Town of Highland, Lake County, Indiana, that the **Grant Supported and Specialty Detail Pay Provisions** of the Metropolitan Police Department is modified and fixed and the Wages, Salaries, and special detail levels of the Officers and Employees of the Town of Highland, are hereby established, modified and fixed, pursuant to the provisions indicated herein and as follows:

Section 1. That in Section 10(G)(4)(5)(6) of Ordinance No. 1842 be

amended by repealing it in its entirety and replacing with a successor subdivision, taking effect after September 30, 2026 to be styled as Section 10 subdivision (G)(4)(5)(6) which shall read as follows:

Section 10. *Metropolitan Police Department.* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed for its **Metropolitan Police Department** as follows:

- (4) *Grant Supported Details.* Overtime provisions of the Compensation and Benefits Ordinance notwithstanding, the following special assignments or details will be paid at 1.5 times the composite rate (base rate plus longevity rate) of the assigned officer for hours performing the special assignment, provided such rate is lawful and authorized under the terms of the supporting grant and the actual rate is fully funded by the grant source:
 - (a) Lake County Drug Task Force
- (5) *Traffic Safety Education and Enforcement:* Traffic Safety Education and Enforcement Overtime is assigned by the Highland Police Department command personnel to officers who have volunteered to work an approved Traffic Safety Education and Enforcement assignment in excess of their normally scheduled hours of work. Traffic Safety Education and Enforcement Overtime shall be paid at a hourly rate of \$75 regardless of the funding source.

The term "Traffic Safety Education and Enforcement" includes activities with a primary purpose of educating the motoring public, bicyclists, and pedestrians, and enforcement of State Traffic Laws pertaining to them and their safety on all applicable thoroughfares.

- (6) No rate of pay may be fixed for any regular duty or special detail or described employment, regardless of the source of funds, that has not been authorized or provided for in this Wage and Salary Ordinance as amended in effect or the Compensation and Benefits Ordinance as amended and in effect;

Section 2. That in Section 10(H) of Ordinance No. 1842 be amended by repealing it in its entirety and replacing with a successor subdivision, to be styled as Section 10 subdivision (H) which shall read as follows:

Section 10. *Metropolitan Police Department.* That subject to the provisions of this ordinance, the salary and wages for the non-elected officers and employees of the Town of Highland are hereby fixed for its **Metropolitan Police Department** as follows:

(H) Specialty Pay Provisions:

Specialty Pay:

| | | |
|-------|---------------------------|----------------------|
| (4) | Range Officers | \$ 75.00 per month* |
| (3) | Rifle Qualifiers | \$75.00 per month*** |
| (8) | Field Training Officers | \$ 75.00 per month |
| (1) | VIPS Coordinator | \$75.00 per month |
| (7) | General Topic Instructors | \$75.00 per month** |

Specialty payments to be made for those months as prescribed by the Chief of Police in each category.

*Range instructors are paid only during the months May through October.

**General Topic Instructors are paid only during the months they teach.

***Rifle Qualifiers are paid only during the months of March/ April.

Section 3. That all portions of ordinances in conflict with this ordinance are hereby repealed and are of no further force nor effect;

Section 4. That except where otherwise noted herein, other compensation and benefits matters not expressly provided herein for salaried and hourly employees and the Clerk-Treasurer shall be as set forth in the Compensation and Benefits Ordinance, commonly called the Employee Handbook as amended from time to time;

Section 5. (A) That an emergency exists for the immediate taking effect of this Ordinance which, shall become effective and shall remain in full force and effect from and *after September 30, 2026 and adoption* pursuant to any constrains currently in force in Ordinance No. 1842-C and until its repeal or amendment by subsequent enactment;

(B) That this ordinance shall become effective and shall remain in full force and effect September 30, 2026 and after the date of its passage and adoption.

(C) That the Clerk-Treasurer shall have authority to implement the provisions of this ordinance pursuant to the authority expressly set forth in IC 36-5-6-6 (a) (3) & (4).

Introduced and Filed on 13th day of April 2026. Consideration on same day or at same meeting of introduction sustained a vote of 5 in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 13th Day of April 2026, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed.

TOWN COUNCIL of the TOWN of
HIGHLAND, INDIANA

George Georgeff, President (IC 36-5-2-10)

Attest:

Mark Herak
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5; IC 36-5-2-10.2)

Comments from the Town Council:
(Good of the order)

- **Councilor Doug Turich:** *Metropolitan Police Commission • Liaison and Plan Commission Member • Advisory Board of Zoning Appeals Liaison • Liaison to Building & Inspection Department*

Councilor Turich acknowledged Building Commissioner Ken Mika who reviewed the Building and Inspection Report as filed under staff reports for the month of March and then gave the following report:

4/13/26 HIGHLAND TOWN COUNCIL MEETING / BUILDING DEPARTMENT REPORT

- Mr Mika summarized the Building Department activity report for March.
- The BZA has no business before them for their 4/22 meeting, so that meeting will be cancelled.
- The PC will be meeting in a Study Session this Wednesday 4/15 to review revisions to the final draft of the prepared Comprehensive Plan.
- Building- The demolition of all the structures have been completed on the site of the future Buddy Bear Car Wash 3828 Ridge Road. Last week they began forming the footings for the new building. Preliminary site work has also started on the future "Smiles By Gentle Dental" clinic complex to be located at 2628 45th St.

Ken Mika
Town of Highland
Building Commissioner / Zoning Administrator

Councilor Turich then acknowledged Metropolitan Police Chief Ralph Potesta who gave the following report:

Town Council Meeting Notes for 04/13/2026 – Police Department – 03/23/2026 thru 04/13/2026 – Past 3 weeks

Through March we have responded to 2,644 calls for service.

1,227 Citations issued 1,281 Written Warning issued

Past 3 weeks:

0 – Burglaries / Robberies / Rapes

1 Auto Theft – From dealership – customer took car home and was supposed to bring back some paperwork – won't return calls now.

5 Thefts from Vehicles – 2 businesses in town had catalytic converters stolen. One auto parts store had 2 converters stolen and a dealership had 10.

Resident had a dash camera stolen out of their vehicle in the 3200 block of Highway.

Couple license plates stolen off cars.

7 Assaults – 0 Arrests

Responded to 23 Domestic Disturbances – 0 Arrests

8 DUI arrests made

52 accidents handled – 3 involved personal injury

10 Retail Thefts

10 arrests – 3 of those were juveniles

No Highland residents involved – 8 suspects from Illinois – Rest were IN Suspects from Gary and Laporte

Losses ranged from \$140 to \$2,173

Scam of note:

88 year old resident stated a subject contacted her via phone and advised he was with the credit reporting agency Experion. Told our resident there was an unauthorized \$2,000 purchase made on one of her accounts but they would not tell her which one until she verified her personal information. Caller became suspicious and hung up. No loss.

Cpl. Corey Anderson responded to 2 Northwest Regional SWAT callouts. Assisting EC and Merrillville.

Our social worker Halie has been very busy during the first quarter of the year. She had a total of 269 contacts that included welfare checks, mental health crises (such as suicidal ideation, suicide attempts, and involuntary commitments), death investigations, runaway juveniles, domestic disturbances, battery, unhealthy living conditions, and substance use concerns.

In addition to her work with the department, PSW Gonlag has maintained active engagement within the school system, spending time in each of the town's elementary schools. She has facilitated a small group therapy program at the middle school and continues to collaborate closely with high school counselors.

Through her role with the Lake County Crisis Intervention Team (LCCIT), PSW Gonlag coordinated and hosted a 40-hour CIT certification training for Lake County first responders at the police department with the CIT training team. This effort resulted in the certification of 11 additional responders, including one Highland police officer.

She also co-planned a Critical Incident Stress Management training course at the department, through which one of our officer's obtained certification.

Additionally, PSW Gonlag represented the Highland Police Department at Lake County Safe Kids Day and participated in the SAFE Coalition, which supports addiction-free environments.

She also contributes to several Lake County review teams, including those focused on child fatality, opioid fatality, and suicide fatality. Further, she presented twice at the Citizens Police Academy, provided instruction at the Northern Indiana Law Enforcement Academy (NILEA), and hosted a master's-level social work intern.

Additionally, PSW Gonlag recently earned her clinical license, further expanding the scope and impact of services she is able to provide in her current role.

I'll be getting with Tim to discuss working together on keeping our Parks safe and hopefully damage free this summer.

• **Councilor Alex Robertson:** *Fire Department Liaison • Redevelopment Commission Member • Public Works Liaison • Liaison to Main Street Bureau • Liaison to the Tree Board • Liaison to the Highland Neighbor for Sustainability.*

Councilor Robertson commented on the downtown lighting. He said there's been a lot of concerns about the decorative lighting downtown. We did have an accident last year. Someone took out one of the main electrical boxes that controlled the landscape lighting and the street lights on Highway and Jewett. It was a hurry-up job, kind of get it done so we can get the street lights functioning again as soon as possible. We had to wait for the weather to break to really dive into seeing what components were damaged in that accident, and get things fixed up. He said they had an electrical contractor out there. They should hopefully be done by the end of this week and then once the power is all restored, the proper the way, the contractor of the lighting can come back and finish their work as far as reprogramming the lights. He said it doesn't look like much now but once repaired everything will be back to normal.

Council Robertson then acknowledged Public Works Director Mark Knesek who said they are about 3 quarters done with the town down picking leaves up. Hopefully, they can get it knocked out a day early and then run through the town again. He said branches are super heavy this year. He said he's got crews started to pull concrete from all the water main break sites. He said once the concrete is done, they'll start patching the roads. They're restoring all the water main break sites, the ones in the front, first as they are having trouble getting to the backyard ones because of all the rain. If they tried, they would only make it worse. They will wait till it dries out. He said he got an interesting call from a gentleman who lives in Highland. He's with Crossroads National Veteran and they wrap traffic signal boxes with veteran memorabilia. A veteran's picture, their rank, their years of service, an American flag. He said he would like to come to a meeting and tell you guys about it and see if you're interested. I asked him how he funds the program and he says he hits local businesses to fund it. Mark said he went to Munster and looked at one of the boxes wrapped. He said he didn't know it was wrapped as it looked painted. He said we have 19 boxes in Town that are owned by the Town. He said he included the Hawk signal on Kennedy.

Councilor Robertson then acknowledged Fire Chief Glenn Schlessler who gave the following report:

March: 69 CFS

Completed LED lighting efficiency project upgrade, except for the rear carriage lamps. It should be completed this week internally.

Extractor project at central complete, one more piece of the cancer reduction initiative is in place.

Hot water tanks replaced, replaced 30+ year old units. More efficient.

1 FF and myself completed and passed the Inspector II course and are now certified.

1 FF has completed Fire Officer I, II, Instructor I & Instructor II.

Pancake breakfast is scheduled for Saturday May 30th, 9-11 am at the central fire station.

Be weather aware. Know diff between
watch/warning... Mult. ways to rec. water alerts

Natl. Tea week. Thank to LCSO

- **Councilor Tom Black:** *Redevelopment Commission Liaison and Member • Member of the Lake County Solid Waste Management District Board • Member of the Northwestern Indiana Regional Planning Commission (NIPRC) • Shared Ethics Representative • Liaison Traffic Safety*

Councilor Black acknowledged Redevelopment Director Maria Becerra who gave the following report:

REDEVELOPMENT COMMISSION

TOWN COUNCIL UPDATE APRIL 13, 2026

Redevelopment Commercial Corridors

Kennedy Ave.

- Acquisition of Property - 8436 Kennedy (abandoned gas station)
 - Demolition permit has been issued
 - Suggestions from residents on what to do with the vacant lot, continue to be received.
Redevelopment Commission will review and discuss at a study session.
- Acquisition of Property - 2655 Garfield
 - Contract signed - Appraisal performed, Phase I report is in. Phase II in progress, Title Commitment done, survey has been received, asbestos inspection performed pending report
 - Anticipated closing date June 1, 2025.
- Acquisition of Property several North Kennedy (close to downtown) parcels
 - Appraisals performed there have been ongoing negotiations

Indianapolis Blvd.

- Redevelopment 8113 – 8200 Indianapolis (6 acres) Town owned parcels
 - Owner seeking to redevelop property (old bus station) along with the Redevelopment parcels.
Attorney Reed has prepared a draft of Planned Unit Development
- Redevelopment of the 8401 Indianapolis Parcel (old Ultra parcel)
 - Attorney Reed is handling activity with this parcel

Revision of Outdated Plans & Development of New Plans

- Safety Action Plan Federally Funded the Notice of Funding for Implementation Grant is open
 - Plan completed use as a Guide for Street Safety Improvements, the U.S. Dept of Transportation has issued the notice of funding availability for Implementation funds, application is due May 26th.
Last year we submitted improvements to Kleinman and Town wide traffic signal improvements.
- Roadway Safety Audit
 - NIRPC - awarded a Grant for Kennedy & 45th, updates will be provided once received.
- Comprehensive Master Plan Updating from 2006
 - Draft to be reviewed by the Planning Commission on 4-1 and schedule for ongoing review 4-15-2026 this will be followed by a Public Hearing and recommendations to the Town Council approval of Final Plan possibly in May.

- **Redevelopment Plan – Commercial Corridors North Kennedy & North Indianapolis**
 - In progress presented to the Redevelopment and Planning Commission 4-1-2026.
 - Final plan may be presented at the Redevelopment Plenary Meeting 4-27-26.

New and Ongoing Programs

- **New Homeownership Program - First Responders and Municipal Employees**
 - Launched 2026
- **Commercial Property Grants Program**
 - Commission will be revising the current program – 2026 Initial draft under review

Redevelopment Commission's Annual Report has been filed with the Town Council at today's meeting.

- **Downtown Improvements & Main Street**
 - Decorative Lighting Jewett (Kennedy to 5th) power related issues are being addressed. This was caused with an auto accident when a driver plowed into a transformer on Jewett and 4th, by the Library.

Restaurant Crawl Next Tuesday 4-28, with the \$7.00 specials

Retail Crawl Downtown June 13th

This is opened to any businesses in Highland who would like to participate, please contact our office for details.

3 Big Restaurant Crawls Events are planned with Music and Craft Vendors, the dates are the last Tuesday's in August, September, & October. So, August 25th, September 29th and the Halloween Theme Crawl is October 27th.

Highland Neighbors for Sustainability

Please check their webpage on the Town's website.

They meet monthly every third Tuesday at 6:30 at Greenwich downtown.

Time to grow some veggies, the **Community Garden Downtown** is always in need of volunteers, please check the webpage for more information. They are planning to have a veg plant give away this year.

• **Councilor Philip Scheeringa:** • *Park Board Liaison* • *Information Communications and Technology Department Liaison* • *Redevelopment Commission Member*

Councilor Scheeringa began by complimenting the employees of the park department for getting the various fields ready for the opening day of youth sports. He said both baseball and soccer opened up and asked drivers to cautious around Meadows and Shepard Parks. He thanked the police department for patrolling the parking lots and he was told quite a few tickets were written.

Councilor Scheeringa then acknowledged Park Superintendent Tim Diamond who said the bridges have been installed over the ditches. He said the target date to be completed by May 29th. The landscaping should be completed by the 29th and everything will look much prettier. He said the Main Square playground is going in this week, weather permitting. He hopes to have everything completed by the park clean-up weekend. He said there was some confusion that the current playground equipment at Main Square is being ripped out and replaced with entirely new equipment. The current equipment is remaining in place and they are adding handicapped accessible playground equipment. These will be for five (5) and under and ADA compliant. The 5-year master plan that he's been talking about the last few months has officially been submitted to the DNR. He said they have a meeting this coming Thursday to help navigate through the process to be able to apply for land and water conservation funds. Once submitted, these funds should become available. He said it is usually a 50/50 matching grant.

Councilor Scheeringa then acknowledged IT Director Ed Dabrowski, who said they started week five (5) of the cloud experience. He said they made it through a complete one month cycle which includes three (3) payrolls and one (1) utility billing cycle. He said the issues were minimal and easily resolved with staff and BS&A. He said some of the issues were reports were cut over but the filters weren't. Staff is having to go through each report. Very time consuming. He said we are in the new phase of support. He said we are no longer in the instantaneous response from BS&A but in the intermediate. He said this phase should last six (6) months. He said the time electronic time clock system is working fine. The time clock system is from Andrews Technology.

• **Councilor George Georgeff:** *Town Executive (I.C. 36-1-2-5-(4); I.C. 36-5-2-2; I.C. 36-5-2-7);* • *Board of Trustees of the Police Pension Fund, Chair (By Law)* • *Budget Committee Chairman* • *Redevelopment Commission Member* • *Liaison to the Board of Water Works* • *Liaison to the Sanitary Board*

Councilor Georgeff brought up the parking situation at the Hamptons. He said he wasn't sure what changed but more and more residents are parking outside the parking lots provided at the Hamptons. They're parking in front of the residents or the condominiums in the Meadows and now the residents don't have any place to park for themselves or for their quests.

Chief Potesta said the issue has been addressed and resolved.

That concluded comments from the Council and President Georgeff then turned it over to comments from visitor's or residents, reminding them to limit their comments to 2 minutes.

Comments from Visitors or Residents:

Karen Guidotti, Highland, said she lives in a 100 year old house on Kennedy Avenue. She had some concerns and complimented Mark Knesek, who she described as nice and very helpful. She had a back-up in her sinks over the weekend and she called a plumber who said her sewers weren't even on the sewer atlas and she was concerned the Town didn't know they existed and didn't do any maintenance which was the problem of her back-up. He wanted to know when was the last time the sewers were cleaned and does Highland have a plan to maintain the sewers. She said it was very expensive to call out Tiger Plumbing and wanted to know if the Town could help out on her bill. She said she wasn't sure if Tiger was the best plumber to call. She brought in her receipt. She really wanted to make sure her sewer received regular maintenance.

Public Works Director Knesek said they televised the sewer. He said it is a 15" sewer that only serves three (3) houses. He said there was no indication that the sewer back-up on the Town side. He said per the report he received, the sewer was backed up with baby wipes. And ungodly amount of baby wipes were in the sewer. He said the sewer was backed up before it reached the Town's sewer.

Mrs. Guidotti said she never uses baby wipes as she works in the hospital. It is drilled into their heads at the hospital, no wipes in the pipes. She said the man from Tiger was saying they were going from her neighbor down the block. Her other neighbor didn't have any problems. They said because she is in the middle, she experienced the back-up. She wanted the assurance that it will be maintained.

Mark Knesek said he could guarantee that a 15 inch line that only serves three (3) homes would not cause a back-up into her service line.

No one had an explanation on the baby wipes got into the sewer.

Mark Knesek told Mrs. Guidotti that if it happens again, call the Town first and we'll send someone out to make sure the blockage is't on the Town's side. If not, then we'll advise you to call a plumber.

Carlos Aburto, Highland, he said he was here tonight of make a suggestion or proposal. It was announced earlier about the park clean-up day. The spring gives us an opportunity to clean up everybody's houses. Picking up leaves and branches, to power washing. We know that in the spring both public works and the park department have their hands full trying to get the Town cleaned up. He said as you come into Highland, off of Ridge by the down ramp by Osborne, past the Welcome to Highland sign, the retention wall made of timbers on the north side of the street, there are maybe twelve (12) flower planters that the Town does a great maintaining the flower planters. He said he noticed that the planters could use some clean-up. Maybe some scrubbing with a power washer. He was wondering that in conjunction with the upcoming park clean-up day, if some of the volunteers could be used to clean up the planters. He said he has a power washer and I'm sure others do as well and maybe under the guidance of Tim or Mark, we can clean up those planters? He said so

many people drive that route and get downtown and you want to make a good impression of those coming to Highland.

Councilor Georgeff asked if there were any other comments. Hearing none, he closed comments from the public and brought it back to the Council. He then asked for a motion to pay claims.

Payment of Accounts Payable Vouchers. There being no further comments from visitors or residents, Councilor Robertson moved to allow the vendors accounts payable vouchers as filed on the pending accounts payable docket, covering the period March 25, 2026 through April 14, 2026. Councilor Black seconded. Upon a roll call vote, there were five (5) affirmatives and no negatives. The motion passed. The accounts payable vouchers for the vendor docket were allowed, payments allowed in advance were ratified, the payroll dockets were ratified and for all remaining invoices, the Clerk-Treasurer was authorized to make payment.

Accounts payable vouchers March 25, 2026 – April 14, 2026, in the amount of **\$994,252.70**

General Fund, \$417,812.15; MVH Fund, \$24,166.58; Public Safety Income, \$34,493.93; Community Crossing Grant, \$24,106.53; MCCD, \$15,580.53; ICT Fund, \$27,221.03; Insurance Premium, \$445,996.95

Payroll Docket for payday of March 20, 2026 by fund:

General, \$425,674.78

Payroll Docket for payday of March 20, 2026:

Office of Clerk-Treasurer, \$15,983.93; Building and Inspection Department, \$11,539.71; Metropolitan Police Department, \$229,461.42; Public Works Department (Agency), \$85,518.94; Fire Department, \$6,512.05 and Information and Technology Department, \$4,441.37

Total Payroll: \$348,739.54

Payroll Docket for payday of March 30, 2026 by fund:

Total Payroll by fund: \$85,190.67

Payroll Docket for payday of March 30, 2025:

Boards & Commissions. \$14,341.04; Police Pension, \$69,752.53

Total Payroll: \$84,093.57

Payroll Docket for payday of April 3, 2026 by fund:

General, \$334,891.33

Payroll Docket for payday of April 3, 2026:

Office of Clerk-Treasurer, \$15,999.45; Building and Inspection Department, \$11,821.05; Metropolitan Police Department, \$150,758.40; Public Works Department (Agency), \$79,111.27; Fire Department, \$6,343.43 and Information and Technology Department, \$4,441.37
Total Payroll: \$268,474.97

Adjournment of Plenary Meeting. There being no further business on the agenda, the Town Council President declared the regular plenary meeting of the Town Council of Monday, April 13, 2026, adjourned at 7:39 o'clock p.m.

Mark Herak
Clerk-Treasurer

Approved by the Town Council at its meeting of April 27, 2026.