



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024

State Form 56059 (R4 / 06-23)
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction DeKalb County
 Allocation Code T17071
 Allocation Area Name American Heritage Village

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>3,184,972</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>6,204,868</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$9,389,840</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>12,563,100</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>3,403,200</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>666,100</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$9,826,000</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.04645</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$3,332,914</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$9,230,186</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.04645</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8-23-23
Susan Sleeper (kw)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name _____

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.

[Signature]
 Commissioner, Department of Local Government Finance

08/24/2023
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024**

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PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Ashley Town
Allocation Code T17172
Allocation Area Name Ashley ERA No. 2

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>0</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>5,682,300</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$5,682,300</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>5,856,300</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$5,856,300</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.03062</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$0</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$5,856,300</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.03062</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8-23-23
Susan Sleeper (cw)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION**

Allocation Area Name _____

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.

[Signature]
Commissioner, Department of Local Government Finance

08/24/2023
Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024**

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Ashley Town
Allocation Code T17173
Allocation Area Name Ashley ERA No. 3

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>76,885</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>53,215</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$130,100</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>164,800</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$164,800</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.26672</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$97,392</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$67,408</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.26672</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (u)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION**

Allocation Area Name _____
The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature] 08/24/2023
Commissioner, Department of Local Government Finance Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024**

State Form 56059 (R4 / 06-23)
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Ashley Town
Allocation Code T17174
Allocation Area Name Ashley ERA No. 4

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>104,874</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>85,426</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$190,300</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>241,100</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$241,100</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.26695</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$132,870</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$108,230</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.26695</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (CW)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION**

Allocation Area Name _____
The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature]
Commissioner, Department of Local Government Finance
Date (month, day, year) 08/24/2023



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2023 PAY 2024

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction Ashley Town
 Allocation Code T17175
 Allocation Area Name Ashley ERA No. 5

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>5,990</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>1,746,110</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$1,752,100</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>1,786,600</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$1,786,600</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.01969</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$6,108</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$1,780,492</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.01969</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (w)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name _____
 The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature]
 Commissioner, Department of Local Government Finance
 Date (month, day, year) 08/24/2023



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2023 PAY 2024

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction Ashley Town
 Allocation Code T17176
 Allocation Area Name Family Dollar

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>0</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>32,318,900</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$32,318,900</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>33,155,300</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$33,155,300</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.02588</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$0</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$33,155,300</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.02588</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated *(month, day, year)* 8/23/23
Susan Sleeper (CS)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name _____

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.

[Signature]
 Commissioner, Department of Local Government Finance

08/24/2023
 Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction Garrett City
 Allocation Code T17261
 Allocation Area Name Garrett - Original

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>0</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>9,698,000</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$9,698,000</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>11,556,300</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>1,767,100</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$9,789,200</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.00940</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$0</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$11,556,300</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.00940</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (CW)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name _____
 The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature]
 Commissioner, Department of Local Government Finance

08/24/2023
 Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

2023 PAY 2024

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PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Garrett City
Allocation Code T17262
Allocation Area Name Garrett ERA 2005 Expansion

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

Table with 3 columns: Description, Value, Total. Rows include 2022 Pay 2023 Base Assessed Value, 2023 Pay 2024 Net Assessed Value, and 2023 Pay 2024 Neutralization Factor.

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated 8/23/23
Susan Sleeper (Signature)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name
The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
Commissioner, Department of Local Government Finance
Date 08/24/2023



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction Garrett City
 Allocation Code T17263
 Allocation Area Name Garrett ERA 2008 Expansion

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>1,380,691</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>2,861,663</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$4,242,354</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>4,920,428</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>402,400</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>82,520</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>40,000</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$4,395,508</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.03610</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$1,430,534</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$3,489,894</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.03610</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (Signature)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name _____
 The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature] 08/24/2023
 Commissioner, Department of Local Government Finance Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Garrett City
Allocation Code T17264
Allocation Area Name Garrett ERA 2015 Expansion

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

Table with 3 columns: Description, Value, Total. Rows include 2022 Pay 2023 Base Assessed Value, 2023 Pay 2024 Net Assessed Value, and 2023 Pay 2024 Adjusted Net Assessed Value.

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated 8/23/23
Susan Sleeper (Signature)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name
The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
Commissioner, Department of Local Government Finance
Date 08/24/2023



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

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PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Waterloo Town
Allocation Code T17311
Allocation Area Name US 6 & I-69 ERA - Waterloo

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

Table with 3 columns: Description, Value, and Total. Rows include assessed values for 2022 and 2023, net assessed values for 2024, and neutralization factors. Totals are \$26,484,713 and \$27,097,465.

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated 8/23/23
Susan Sleeper (Signature)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.

(Signature)
Commissioner, Department of Local Government Finance

08/24/2023
Date (month, day, year)



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2023 PAY 2024

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction DeKalb County
Allocation Code T17152
Allocation Area Name New Millenium ERA

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

Table with 3 columns: Description, Value, Total. Rows include 2022 Pay 2023 Base Assessed Value, 2023 Pay 2024 Net Assessed Value, and 2023 Pay 2024 Adjusted Net Assessed Value.

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated 8/23/23
Susan Sleeper (Signature)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name
The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
Commissioner, Department of Local Government Finance
Date 08/24/2023



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2023 PAY 2024**

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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction DeKalb County
 Allocation Code T17151
 Allocation Area Name DeKalb Co. ERA No. 1 (SDI)

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>0</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>73,113,735</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$73,113,735</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>75,409,004</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>28,100</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>212,874</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$75,168,030</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.02810</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$0</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$75,409,004</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.02810</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (cw)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 CERTIFICATION OF TIF BASE NEUTRALIZATION**

Allocation Area Name _____
 The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature]
 Commissioner, Department of Local Government Finance

08/24/2023
 Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024

State Form 56059 (R4 / 06-23)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
 Jurisdiction Hamilton Town
 Allocation Code T17291
 Allocation Area Name Hamilton

Form Prepared By:
 Name Jason G. Semler
 Unit/Company Baker Tilly Municipal Advisors, LLC
 Telephone Number 317-465-1500
 E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>155,983</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>76,317</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$232,300</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>240,700</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$240,700</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.03616</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$161,623</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$79,077</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.03616</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (CW)
 County Auditor (Signature)

Susan Sleeper
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name _____
 The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
[Signature]
 Commissioner, Department of Local Government Finance

08/24/2023
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET
2023 PAY 2024**

State Form 56059 (R4 / 06-23)
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County DeKalb
Jurisdiction Auburn City
Allocation Code T17181
Allocation Area Name Northwest ERA Auburn

Form Prepared By:
Name Jason G. Semler
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address Jason.Semler@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>69,124,544</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>98,767,291</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$167,891,835</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>181,257,740</u>	
5) 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>9,876,300</u>	
6) 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>894,900</u>	
7) 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>311,855</u>	
8) Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area	<u>1,490,000</u>	
9) 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area		<u>\$170,474,485</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.01538</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$70,187,679</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$111,070,061</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.01538</u>

I, Susan Sleeper Auditor, of DeKalb County, certify to the best of my knowledge that the above base assessed value calculation is full, true and complete for the tax increment finance allocation area identified above.

Dated (month, day, year) 8/23/23
Susan Sleeper (w)
County Auditor (Signature)

Susan Sleeper
County Auditor (Printed)

**DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION**

Allocation Area Name _____

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.

[Signature]
Commissioner, Department of Local Government Finance

08/24/2023
Date (month, day, year)