

HUNTINGTON COUNTY, INDIANA

Auditor's Certificate of Adjustment to the
Base Assessed Valuation of TIF Districts

TIF Neutralization Assessed January 1, 2023 for 2024

July 26, 2023





**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 Huntington
 Jurisdiction Town of Warren
 Allocation Code T35005
 Allocation Area Name Warren Allocation Area

Form Prepared By:
 Name Greg Guerrettaz
 Unit/Company Financial Solutions Group, Inc.
 Telephone Number 317-837-4933
 E-mail Address greg@fsgcorp.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>4,145,155</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>8,450,625</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$12,595,780</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>12,777,265</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>\$12,777,265</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.01441</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$4,204,887</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$8,572,378</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.01441</u>

I, Jill Landrum Auditor, of Huntington 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) 08-01-2023
Jill Landrum
 County Auditor (Signature)

Jill Landrum
 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

08/02/2023
 Date (month, day, year)

TIF NEUTRALIZATION SUMMARY

HUNTINGTON COUNTY

Allocation Area	Allocation Code/ State TIF Code	2024 Neutral Factor	Pay 2024 Pass-through AV
<u>Markle Allocation Area</u>			
Markle Town (015)	T35003	0.98483	0
Markle Union Twp. (023)	T35003	0.98483	0
<u>Roanoke Allocation Area</u>			
Roanoke Town (007)	T35004	0.97210	0
<u>City of Huntington Allocation Area</u>			
Huntington Twp. (004)	T35006	0.98987	0
Huntington City (005)	T35006	0.98987	0
Union Twp. (018)	T35006	0.98987	0
Huntington City Union Twp. (023)	T35006	0.98987	0
<u>Markle 2019 Allocation Area</u>			
Markle Union Twp. (022)	T35008	1.12845	0
<u>Markle 2020 Allocation Area</u>			
Markle Union Twp. (022)	T35009	0.82275	0
<u>Huntington County Markle West Allocation Area</u>			
Rock Creek (014)	T35010	1.04100	0
Union Twp. (018)	T35010	1.04100	0
<u>Huntington County Roanoke 900 North Allocation Area</u>			
Jackson Twp. (006)	T35011	1.04412	0
<u>Huntington County Plum Tree Allocation Area</u>			
Rock Creek (014)	T35012	1.07022	0
Sala Twp. (016)	T35012	1.07022	0
<u>Huntington County Riverfork West Allocation Area</u>			
Huntington Twp. (004)	T35013	0.57834	0
Huntington City (005)	T35013	0.57834	0



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: Huntington
Jurisdiction: Town of Markle
Allocation Code: T35003
Allocation Area Name: Markle Allocation Area

Form Prepared By: Heidi Amspaugh
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

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

I, Jill Landrum Auditor, of Huntington 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) 08-02-2023

Signature of Jill Landrum, County Auditor

Jill Landrum 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 of Commissioner, Department of Local Government Finance

08/02/2023

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: Huntington
Jurisdiction: Town of Roanoke
Allocation Code: T35004
Allocation Area Name: Roanoke Allocation Area

Form Prepared By:
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 3 columns: Description, Value, Total. Rows include assessed values for 2023 and 2024, growth, and neutralization factor.

I, Jill Landrum Auditor, of Huntington 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) 08-02-2023
Signature of Jill Landrum
County Auditor (Signature)

Jill Landrum
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 of Commissioner
Commissioner, Department of Local Government Finance

08/02/2023
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: Huntington
Jurisdiction: City of Huntington
Allocation Code: T35006
Allocation Area Name: City of Huntington Allocation Area

Form Prepared By:
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 3 columns: Description, Value, and Total. Rows include 2022 Pay 2023 Base Assessed Value, 2022 Pay 2023 Incremental Assessed Value, 2022 Pay 2023 Total (Real) Assessed Value, 2023 Pay 2024 Net Assessed Value, 2023 Pay 2024 Net Assessed Value Growth, 2023 Pay 2024 Net Assessed Value Decrease, 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off, Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements, 2023 Pay 2024 Adjusted Net Assessed Value, 2023 Pay 2024 Neutralization Factor, 2023 Pay 2024 Adjusted Base Assessed Value, 2023 Pay 2024 Incremental Assessed Value, and 2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10).

I, Jill Landrum Auditor, of Huntington 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) 08-02-2023
Signature of Jill Landrum
County Auditor (Signature)

Jill Landrum
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

08/02/2023

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: Huntington
Jurisdiction: Town of Markle
Allocation Code: T35008
Allocation Area Name: Markle 2019 Allocation Area

Form Prepared By: Heidi Amspaugh
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 2 columns: Description and Amount. Rows include 2022 Pay 2023 Base Assessed Value, 2023 Pay 2024 Net Assessed Value, and 2023 Pay 2024 Adjusted Net Assessed Value.

I, Jill Landrum Auditor, of Huntington 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) 08-02-2023
Signature of Jill Landrum
County Auditor (Signature)

Jill Landrum
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 of Commissioner
Commissioner, Department of Local Government Finance

08/02/2023
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 Huntington
Jurisdiction Town of Markle
Allocation Code T35009
Allocation Area Name Markle 2020 Allocation Area

Form Prepared By:
Name Heidi Amspaugh
Unit/Company Baker Tilly Municipal Advisors, LLC
Telephone Number 317-465-1500
E-mail Address heidi.amspaugh@bakertilly.com

1) 2022 Pay 2023 Base Assessed Value of Allocation Area	<u>9,850</u>	
2) 2022 Pay 2023 Incremental Assessed Value of Allocation Area	<u>3,051,850</u>	
3) 2022 Pay 2023 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$3,061,700</u>
4) 2023 Pay 2024 Net Assessed Value of Allocation Area	<u>2,519,000</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>\$2,519,000</u>
10) 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>0.82275</u>
11) 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$8,104</u>
12) 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$2,510,896</u>
2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>0.82275</u>

I, Jill Landrum Auditor, of Huntington 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)

08-02-2023

Jill Landrum
County Auditor (Signature)

Jill Landrum
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

08/02/2023

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: Huntington
Jurisdiction: Huntington County
Allocation Code: T35010
Allocation Area Name: Markle West Allocation Area

Form Prepared By: Heidi Amspaugh
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 3 columns: Description, Value, Total. Rows include assessed values for 2022 and 2023, net assessed values for 2024, and neutralization factor calculations.

I, Jill Landrum Auditor, of Huntington 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) 08-02-2023
County Auditor (Signature) [Handwritten Signature]

Jill Landrum
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 (month, day, year) 08/02/2023



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: Huntington
Jurisdiction: Huntington County
Allocation Code: T35011
Allocation Area Name: Roanoke 900 North Allocation Area

Form Prepared By: Heidi Amspaugh
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 3 columns: Description, Value, Total. Rows include assessed values for 2023 and 2024, growth, and neutralization factors.

I, Jill Landrum Auditor, of Huntington 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) 08-02-2023
Jill Landrum
County Auditor (Signature)

Jill Landrum
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

08/02/2023
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: Huntington
Jurisdiction: Huntington County
Allocation Code: T35012
Allocation Area Name: Plum Tree Allocation Area

Form Prepared By: Heidi Amspaugh
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 3 columns: Description, Value, and Total. Rows include 2022 Pay 2023 Base Assessed Value, 2022 Pay 2023 Incremental Assessed Value, 2022 Pay 2023 Total (Real) Assessed Value, 2023 Pay 2024 Net Assessed Value, 2023 Pay 2024 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status, 2023 Pay 2024 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status, 2023 Pay 2024 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area, Estimated Assessed Value Decrease Due to 2023 Pay 2024 Appeals Settlements in Allocation Area, 2023 Pay 2024 Adjusted Net Assessed Value of Allocation Area, 2023 Pay 2024 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places), 2023 Pay 2024 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10), 2023 Pay 2024 Incremental Assessed Value of Allocation Area (Line 4 - Line 11), and 2023 Pay 2024 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10).

I, Jill Landrum Auditor, of Huntington 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) 08/02/2023

Signature of Jill Landrum
County Auditor (Signature)

Jill Landrum
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

08/02/2023
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: Huntington
Jurisdiction: City of Huntington
Allocation Code: T35013
Allocation Area Name: Riverfork West Allocation Area

Form Prepared By:
Name: Heidi Amspaugh
Unit/Company: Baker Tilly Municipal Advisors, LLC
Telephone Number: 317-465-1500
E-mail Address: heidi.amspaugh@bakertilly.com

Table with 2 columns: Description and Amount. Rows include assessed values for 2022 and 2023, net assessed values for 2024, and various adjustments leading to a final neutralization factor of 0.57834.

I, Jill Landrum Auditor, of Huntington 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 08-02-2023
Signature of Jill Landrum
County Auditor (Signature)

Jill Landrum
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

08/02/2023
Date (month, day, year)