



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2017 PAY 2018

State Form 56059 (R / 6-17)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange
Jurisdiction Town of Shippshewana
Allocation Code T44094
Allocation Area Name Shippshewana III-F-1-C(3) & III-B-1-a(18) & III-B-1-a(26)

Form Prepared By:
Name Greg Guerrettaz
Unit/Company FINANCIAL SOLUTIONS GROUP, INC.
Telephone Number 317-837-4933
E-mail Address greg@fsgcorp.com

Table with 3 columns: Description, Value, and Total. Rows include 1) 2016 Pay 2017 Base Assessed Value of Allocation Area (9,318,270), 2) 2016 Pay 2017 Incremental Assessed Value of Allocation Area (19,086,565), 3) 2016 Pay 2017 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2) (\$28,404,835), 4) 2017 Pay 2018 Net Assessed Value of Allocation Area (30,223,085), 5) 2017 Pay 2018 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status (769,800), 6) 2017 Pay 2018 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status (182,300), 7) 2017 Pay 2018 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area (882,600), 8) Estimated Assessed Value Decrease Due to 2017 Pay 2018 Appeals Settlements in Allocation Area, 9) 2017 Pay 2018 Adjusted Net Assessed Value of Allocation Area (\$28,752,985), 10) 2017 Pay 2018 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places) (1.01226), 11) 2017 Pay 2018 Adjusted Base Assessed Value of Allocation Area (Line 1 \* Line 10) (\$9,432,512), 12) 2017 Pay 2018 Incremental Assessed Value of Allocation Area (Line 4 - Line 11) (\$20,790,573), 13) Estimated 2017 Pay 2018 Tax Rate for the Allocation Area (Round to Four Decimal Places) (2.4400), 14) Estimated 2017 Pay 2018 Incremental Tax Revenue ((Line 12/100) \* Line 13) (\$507,290), 15) Actual 2016 Pay 2017 Tax Rate for the Allocation Area (2.4371), 2017 PAY 2018 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10) (1.01226)

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

County Auditor (Signature) [Signature]

County Auditor (Printed) Kay M. Myers

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Shippshewana III-F-1-C(3) & III-B-1-a(18) & III-B-1-a(26)

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

Commissioner, Department of Local Government Finance [Signature]

8/24/17
DAC (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2017 PAY 2018**  
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange  
 Jurisdiction LaGrange County  
 Allocation Code T44001  
 Allocation Area Name Bloomfield 1

Form Prepared By:  
 Name Matthew R. Eckerle  
 Unit/Company H. J. Umbaugh & Associates  
 Telephone Number (317) 465-1500  
 E-mail Address eckerle@umbaugh.com

1) 2016 Pay 2017 Base Assessed Value of Allocation Area	<u>605,158</u>	
2) 2016 Pay 2017 Incremental Assessed Value of Allocation Area	<u>2,416,342</u>	
3) 2016 Pay 2017 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$3,021,500</u>
4) 2017 Pay 2018 Net Assessed Value of Allocation Area	<u>3,095,300</u>	
5) 2017 Pay 2018 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>70,900</u>	
6) 2017 Pay 2018 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2017 Pay 2018 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2017 Pay 2018 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2017 Pay 2018 Adjusted Net Assessed Value of Allocation Area		<u>\$3,024,400</u>
10) 2017 Pay 2018 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.00096</u>
11) 2017 Pay 2018 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)	<u>\$605,739</u>	
12) 2017 Pay 2018 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)	<u>\$2,489,561</u>	
13) Estimated 2017 Pay 2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)	<u>1.0512</u>	
14) Estimated 2017 Pay 2018 Incremental Tax Revenue ((Line 12/100) * Line 13)	<u>\$26,170</u>	
15) Actual 2016 Pay 2017 Tax Rate for the Allocation Area	<u>1.0512</u>	
<b>2017 PAY 2018 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b><u>1.00096</u></b>

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Kay Myers  
 County Auditor (Signature)

Kay Myers  
 County Auditor (Printed)

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

Allocation Area Name Bloomfield 1

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

Christy Schaafsma  
 Commissioner, Department of Local Government Finance

8/24/17  
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2017 PAY 2018**  
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange  
 Jurisdiction LaGrange County  
 Allocation Code T44002  
 Allocation Area Name EDA #2

Form Prepared By:  
 Name Matthew R. Eckerle  
 Unit/Company H. J. Umbaugh & Associates  
 Telephone Number (317) 465-1500  
 E-mail Address eckerle@umbaugh.com

1) 2016 Pay 2017 Base Assessed Value of Allocation Area	<u>21,098,660</u>	
2) 2016 Pay 2017 Incremental Assessed Value of Allocation Area	<u>17,515,448</u>	
3) 2016 Pay 2017 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$38,614,108</u>
4) 2017 Pay 2018 Net Assessed Value of Allocation Area	<u>42,763,741</u>	
5) 2017 Pay 2018 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>3,062,800</u>	
6) 2017 Pay 2018 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2017 Pay 2018 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>172,760</u>	
8) Estimated Assessed Value Decrease Due to 2017 Pay 2018 Appeals Settlements in Allocation Area	<u>447,840</u>	
9) 2017 Pay 2018 Adjusted Net Assessed Value of Allocation Area		<u>\$39,080,341</u>
10) 2017 Pay 2018 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.01207</u>
11) 2017 Pay 2018 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$21,353,321</u>
12) 2017 Pay 2018 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$21,410,420</u>
13) Estimated 2017 Pay 2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)		<u>1.0528</u>
14) Estimated 2017 Pay 2018 Incremental Tax Revenue ((Line 12/100) * Line 13)		<u>\$225,409</u>
15) Actual 2016 Pay 2017 Tax Rate for the Allocation Area		<u>1.0528</u>
<b>2017 PAY 2018 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b><u>1.01207</u></b>

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Kay Myers  
 County Auditor (Signature)

Kay Myers  
 County Auditor (Printed)

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

Allocation Area Name EDA #2

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

Courtney Schaafsma  
 Commissioner, Department of Local Government Finance

8/24/17  
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2017 PAY 2018**  
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange  
 Jurisdiction LaGrange County  
 Allocation Code T44003  
 Allocation Area Name Newbury #3

Form Prepared By:  
 Name Matthew R. Eckerle  
 Unit/Company H. J. Umbaugh & Associates  
 Telephone Number (317) 465-1500  
 E-mail Address eckerle@umbaugh.com

1) 2016 Pay 2017 Base Assessed Value of Allocation Area	<u>282,235</u>	
2) 2016 Pay 2017 Incremental Assessed Value of Allocation Area	<u>6,846,705</u>	
3) 2016 Pay 2017 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$7,128,940</u>
4) 2017 Pay 2018 Net Assessed Value of Allocation Area	<u>7,375,080</u>	
5) 2017 Pay 2018 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>347,100</u>	
6) 2017 Pay 2018 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2017 Pay 2018 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2017 Pay 2018 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2017 Pay 2018 Adjusted Net Assessed Value of Allocation Area		<u>\$7,027,980</u>
10) 2017 Pay 2018 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>0.98584</u>
11) 2017 Pay 2018 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$278,239</u>
12) 2017 Pay 2018 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$7,096,841</u>
13) Estimated 2017 Pay 2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)		<u>1.2128</u>
14) Estimated 2017 Pay 2018 Incremental Tax Revenue ((Line 12/100) * Line 13)		<u>\$86,070</u>
15) Actual 2016 Pay 2017 Tax Rate for the Allocation Area		<u>1.2128</u>
<b>2017 PAY 2018 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b><u>0.98584</u></b>

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Kay Myers  
 County Auditor (Signature)

Kay Myers  
 County Auditor (Printed)

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

Allocation Area Name Newbury #3

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

Courtney Schaafsma  
 Commissioner, Department of Local Government Finance

8/24/17  
 Date (month, day, year)



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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange  
 Jurisdiction LaGrange County  
 Allocation Code T44004  
 Allocation Area Name Milford #4

Form Prepared By:  
 Name Matthew R. Eckerle  
 Unit/Company H. J. Umbaugh & Associates  
 Telephone Number (317) 465-1500  
 E-mail Address eckerle@umbaugh.com

1) 2016 Pay 2017 Base Assessed Value of Allocation Area	<u>20,426,679</u>	
2) 2016 Pay 2017 Incremental Assessed Value of Allocation Area	<u>570,998</u>	
3) 2016 Pay 2017 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$20,997,677</u>
4) 2017 Pay 2018 Net Assessed Value of Allocation Area	<u>21,897,629</u>	
5) 2017 Pay 2018 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2017 Pay 2018 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2017 Pay 2018 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>25,000</u>	
8) Estimated Assessed Value Decrease Due to 2017 Pay 2018 Appeals Settlements in Allocation Area	<u>9,320</u>	
9) 2017 Pay 2018 Adjusted Net Assessed Value of Allocation Area		<u>\$21,863,309</u>
10) 2017 Pay 2018 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.04123</u>
11) 2017 Pay 2018 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$21,268,871</u>
12) 2017 Pay 2018 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$628,758</u>
13) Estimated 2017 Pay 2018 Tax Rate for the Allocation Area (Round to Four Decimal Places)		<u>0.9784</u>
14) Estimated 2017 Pay 2018 Incremental Tax Revenue ((Line 12/100) * Line 13)		<u>\$6,152</u>
15) Actual 2016 Pay 2017 Tax Rate for the Allocation Area		<u>0.9784</u>
<b>2017 PAY 2018 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b><u>1.04123</u></b>

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Kay Myers  
 County Auditor (Signature)

Kay Myers  
 County Auditor (Printed)

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

Allocation Area Name Milford #4

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

Courtney Schaafsma  
 Commissioner, Department of Local Government Finance

8/24/17  
 Date (month, day, year)



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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange
Jurisdiction Topeka Civil Town
Allocation Code T44089
Allocation Area Name Topeka-Eden TIF

Form Prepared By:
Name Matthew R. Eckerle
Unit/Company H. J. Umbaugh & Associates
Telephone Number (317) 465-1500
E-mail Address eckerle@umbaugh.com

Table with 15 rows of financial data including assessed values, growth, and neutralization factors. Total 2017 Pay 2018 Adjusted Net Assessed Value is \$34,906,406.

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Signature of Kay Myers, County Auditor

Kay Myers County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Topeka-Eden TIF

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

Signature of Courtney L. Shafer, Commissioner, Department of Local Government Finance

Date 8/24/17



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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange
Jurisdiction LaGrange Civil Town
Allocation Code T44098
Allocation Area Name South TIF District

Form Prepared By:
Name Matthew R. Eckerle
Unit/Company H. J. Umbaugh & Associates
Telephone Number (317) 465-1500
E-mail Address eckerle@umbaugh.com

Table with 2 columns: Description and Amount. Rows include assessed values for 2016 and 2017, net assessed values, growth, and neutralization factors. Total neutralization factor is 1.05632.

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Signature of Kay Myers, County Auditor

Printed name of Kay Myers, County Auditor

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name South TIF District

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

Signature of Courtney Schaafsma, Commissioner, Department of Local Government Finance

Date 8/24/17



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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County LaGrange
Jurisdiction LaGrange Civil Town
Allocation Code T44099
Allocation Area Name North TIF District

Form Prepared By:
Name Matthew R. Eckerle
Unit/Company H. J. Umbaugh & Associates
Telephone Number (317) 465-1500
E-mail Address eckerle@umbaugh.com

Table with 15 rows of financial data including assessed values, growth, and neutralization factors. Total values include \$21,953,849 and \$21,074,444.

I, Kay Myers Auditor, of LaGrange 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) 8-24-17

Signature of Kay Myers, County Auditor (Signature)

Kay Myers County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name North TIF District

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

Date (month, day, year) 8/24/17