



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019

State Form 56059 (R2 / 5-18)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County: Noble
Jurisdiction: Albion
Allocation Code: T57002
Allocation Area Name: Albion-Albion

Form Prepared By:
Name: Nichole Franklin
Unit/Company: Peters Municipal Consultants, LTD
Telephone Number: 317-535-1128
E-mail Address: nfranklin@petersmunicipalconsultants.com

Table with 3 columns: Description, Value, and Total. Rows include assessed values for 2017 and 2018, net assessed values, growth, and neutralization factor.

I, Tonya Marks Auditor, of Noble 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 8-20-18
County Auditor Signature: [Signature]

County Auditor (Printed): Tonya L Marks

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: 8/21/18



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019**  
 State Form 56059 (R2 / 5-18)  
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Noble  
 Jurisdiction Albion  
 Allocation Code T57003  
 Allocation Area Name Albion-North

Form Prepared By:  
 Name Nichole Franklin  
 Unit/Company Peters Municipal Consultants, LTD  
 Telephone Number 317-535-1128  
 E-mail Address nfranklin@petersmunicipalconsultants.com

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	298,500	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	0	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$298,500
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	292,400	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0	
7) 2018 Pay 2019 Net Assessed Value Growth as a Result of Abatement/Roll-Off in Allocation Area		
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Appeals Settlements in Allocation Area	0	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		\$292,400
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.97956
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$292,399
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$1
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)	2.4509	
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$0	
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area	2.4509	
<b>2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>0.97956</b>

I, Tonya L Marks Auditor, of Noble 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) 8-20-18  
[Signature]  
 County Auditor (Signature)

Tonya L Marks  
 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

8/21/18  
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019**  
 State Form 56059 (R2/5-18)  
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

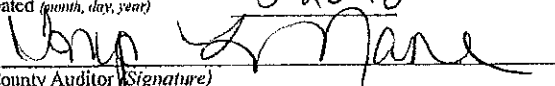
NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Noble  
 Jurisdiction Town of Avilla  
 Allocation Code T57004  
 Allocation Area Name Avilla Allocation Area

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	6,379,345	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	21,256,683	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$27,636,028
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	28,081,820	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	356,960	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	221,000	
7) 2018 Pay 2019 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	62,570	
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Appeals Settlements in Allocation Area	336,450	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		\$27,546,840
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.99677
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$6,358,740
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$21,723,080
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)	2.4832	
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$539,428	
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area	2.4832	
<b>2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>0.99677</b>

I, Tonya Marks Auditor, of Noble 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) 8-20-18  
  
 County Auditor (Signature)

Tonya Marks  
 County Auditor (Printed)

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

Allocation Area Name Avilla Allocation Area

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

  
 Commissioner, Department of Local Government Finance

8/21/18  
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019**  
 State Form 56059 (R2 / 5-18)  
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Noble  
 Jurisdiction Cromwell Town  
 Allocation Code T57012  
 Allocation Area Name Cromwell Economic Development Area

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	613,707	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	(16,498)	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$597,209
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	596,484	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0	
7) 2018 Pay 2019 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	0	
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Appeals Settlements in Allocation Area	0	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		\$596,484
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.99879
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$612,964
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		(\$16,480)
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)	3.3968	
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)	(\$560)	
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area	3.3968	
<b>2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>0.99879</b>

I, Tonya Marks Auditor, of Noble 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) 9-20-18  
Tonya Marks  
 County Auditor (Signature)

Tonya Marks  
 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

8/21/18  
 Date (month, day, year)



**TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019**  
 State Form 56059 (R2 / 5-18)  
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Noble  
 Jurisdiction City of Kendallville  
 Allocation Code T57005  
 Allocation Area Name Wayne/Downtown

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	6,542,529	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	4,255,727	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$10,798,256
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	11,106,350	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	69,906	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	31,400	
7) 2018 Pay 2019 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	29,994	
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Apprais Settlements in Allocation Area	117,310	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		\$10,920,540
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		1.01132
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$6,616,590
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$4,489,760
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)	2.7113	
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)	2.7113	
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area	2.7113	
<b>2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>1.01132</b>

I, Tonya Marks Auditor, of Noble 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) 8-20-18  
Tonya Marks  
 County Auditor (Signature) County Auditor (Printed)

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

Allocation Area Name Wayne/Downtown

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.  
[Signature] 8/21/18  
 Commissioner, Department of Local Government Finance Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019

State Form 56059 (R2 / 5-18)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County: Noble
Jurisdiction: City of Kendallville
Allocation Code: T57006
Allocation Area Name: Eastside/Walmart

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

Table with 3 columns: Description, Value, and Total. Rows include assessed values for 2017 and 2018, adjustments for 2019, and final neutralization factor of 1.00251.

I, Tonya Marks Auditor, of Noble 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 8-20-18
County Auditor (Signature): Tonya Marks
County Auditor (Printed): Tonya Marks

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name: Eastside/Walmart

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

Commissioner, Department of Local Government Finance: [Signature]
Date: 8/21/18



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019

State Form 56059 (R2/5-18)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County: Noble
Jurisdiction: City of Ligonier
Allocation Code: T57007
Allocation Area Name: Warren

Form Prepared By: Heidi Amspaugh
Unit/Company: H. J. Umbaugh & Associates
Telephone Number: (317) 465-1500
E-mail Address: hamspaugh@umbaugh.com

Table with 3 columns: Description, Value, and Total. Rows include assessed values for 2017 and 2018, net assessed value growth, and neutralization factor calculations.

I, Tonya Marks Auditor, of Noble 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) 8-20-18
County Auditor (Signature)

Tonya Marks
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

8/21/18
Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019

State Form 56059 (R2 / 5-18)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County: Noble
Jurisdiction: City of Ligonier
Allocation Code: T57008
Allocation Area Name: Guardian

Form Prepared By: Heidi Amspaugh
Unit/Company: H. J. Umbaugh & Associates
Telephone Number: (317) 465-1500
E-mail Address: hamspaugh@umbaugh.com

Table with 3 columns: Description, Value, and Total. Rows include assessed values for 2017 and 2018, net assessed values, and neutralization factor calculations.

I, Tonya Marks Auditor, of Noble 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: 8-20-18
County Auditor (Signature): Tonya Marks

Tonya Marks
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

8/21/18
Date (month, day, year)





TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019

State Form 56059 (R2 / 5-18)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County: Noble
Jurisdiction: City of Ligonier
Allocation Code: T57011
Allocation Area Name: Tenneco

Form Prepared By: Heidi Amspaugh
Unit/Company: H. J. Umbaugh & Associates
Telephone Number: (317) 465-1500
E-mail Address: hamspaugh@humbaugh.com

Table with 3 columns: Description, Value, and Total. Rows include assessed values for 2017 and 2018, net assessed values, and neutralization factors. Total values include \$8,073,894 and \$7,666,620.

I, Tonya Marks Auditor, of Noble 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 9-20-18
County Auditor Signature: Tonya Marks

Tonya Marks
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

8/21/18
Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019  
 State Form 56059 (R2 / 5-18)  
 PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Noble  
 Jurisdiction Rome City  
 Allocation Code T57009  
 Allocation Area Name Rome City Allocation Area I

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	<u>5,355,236</u>	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	<u>1,575,206</u>	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$6,930,942</u>
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	<u>6,740,732</u>	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>27,100</u>	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>161,655</u>	
7) 2018 Pay 2019 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>33,590</u>	
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Appeals Settlements in Allocation Area	<u>4,850</u>	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		<u>\$6,836,847</u>
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>0.98642</u>
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$5,282,512</u>
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$1,458,220</u>
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)		<u>1.9682</u>
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)		<u>\$28,701</u>
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area		<u>1.9682</u>
2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>0.98642</u>

I, Tonya Marks Auditor, of Noble 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) 9-20-18  
Tonya Marks  
 County Auditor (Signature)

Tonya Marks  
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Rome City Allocation Area I

The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.  
[Signature]  
 Commissioner, Department of Local Government Finance  
8/21/18  
 Date (month, day, year)