

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code T85201  
 Allocation Area Name POET Allocation Area

Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London Wine Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jim.higgins@lwgcpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$0
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	10,643,400
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)	\$10,643,400
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	9,384,800
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	0
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area	0
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)	\$9,384,800
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)	0.88175
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 9 * Line 10)	\$0
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)	\$9,384,800
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)	1.2182
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$114,326
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>	<b>0.88175</b>

Linda Conrad Auditor of Wabash 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 July 31, 2015  
Linda Conrad  
 County Auditor (Signature)

LINDA CONRAD  
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name POET Allocation Area

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

Courtney Schaafsma  
 Commissioner, Department of Local Government Finance

7-31-15  
 Date

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code TR5202  
 Allocation Area Name Wabash AgriProducts Allocation Area

Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London Wine Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jim.higgins@lwgcpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$297,870	
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	109,830	
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)		\$407,700
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	407,700	
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0	
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0	
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	0	
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area	0	
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)		\$407,700
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)		1.00000
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$297,870
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$109,830
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)		1.0893
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)		\$1,196
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>1.00000</b>

I, Linda Conrad Auditor of Wabash 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 July 31, 2015  
Linda Conrad County Auditor (Signature) LINDA CONRAD County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Wabash AgriProducts Allocation Area

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 7-31-15 Date

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code T85101  
 Allocation Area Name Cinergy MetroNet Project Allocation Area (Chester Township, North Manchester, Noble Township, and Wabash-Noble)

Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London Witte Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jim.higgins@lwgcpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$7,360,902	
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	14,432,217	
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)		\$21,793,119
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	21,686,088	
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0	
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0	
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	436,060	
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area	0	
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)		\$21,250,028
10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.97508
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$7,177,468
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$14,508,620
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)		2.6704
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)		\$387,434
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>0.97508</b>

I, Linda Conrad, Auditor of Wabash 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 July 30, 2015  
Linda H Conrad  
 County Auditor (Signature)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Cinergy MetroNet Project Allocation Area (Chester Township, North Manchester, Noble Township, and Wabash-Noble)

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

Christy Schaafsma 7-31-15  
 Commissioner, Department of Local Government Finance

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County: 85 - Wabash  
 Allocation Area Code: T85101  
 Allocation Area Name: Cinergy MetroNet No. 1B Allocation Area (Main Street)

Form Prepared By:  
 Name: James F. Higgins  
 Unit/Company: London Witte Group, LLC  
 Phone Number: (317) 634-4747  
 Email Address: jim.higgins@lwgcpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$595,362	
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	5,585,938	
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)		\$6,181,300
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	6,239,100	
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0	
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0	
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	0	
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area	0	
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)		\$6,239,100
10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		1.00935
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$600,929
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$5,638,171
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)		2.8358
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)		\$159,887
2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		1.00935

I, Linda Conrad, Auditor of Wabash 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: July 31, 2015  
Linda Conrad  
 County Auditor (Signature)

LINDA CONRAD  
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name: Cinergy MetroNet No. 1B Allocation Area (Main Street)

The base assessed value adjustment certified above, is approved by the Department of Local Government Finance.  
Courtney Schaafsma Date: 7-31-15  
 Commissioner, Department of Local Government Finance

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code T85101  
 Allocation Area Name Wabash Business Park Allocation Area

Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London Witte Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jim.higgins@twgcpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	<u>\$2,137,584</u>	
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	<u>10,677,516</u>	
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$12,815,100</u>
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	<u>12,186,700</u>	
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>0</u>	
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals/Settlements in Allocation Area	<u>0</u>	
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)		<u>\$12,186,700</u>
10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>0.95096</u>
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 9 * Line 10)		<u>\$2,032,757</u>
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$10,153,943</u>
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)		<u>2.8358</u>
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)		<u>\$287,946</u>
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>0.95096</b>

I, Linda Conrad, Auditor of Wabash 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 July 31, 2015  
Linda Conrad  
 County Auditor (Signature)

AINDA CONRAD  
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Wabash Business Park Allocation Area

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

Courtney Shaafsma  
 Commissioner, Department of Local Government Finance

7.31.15  
 Date

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code T85102  
 Allocation Area Name Ford Meter Box Allocation Area

Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London White Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jim.higgins@lwacpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$5,177,029
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	192,371
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)	\$5,369,400
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	5,058,200
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	0
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area	0
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)	\$5,058,200
10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)	0.94204
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)	\$4,876,968
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)	\$181,232
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)	2.9447
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$5,337
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>	<b>0.94204</b>

I, Linda Conrad, Auditor of Wabash 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 July 31, 2015  
Linda Conrad  
 County Auditor (Signature)

LINDA CONRAD  
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Ford Meter Box Allocation Area

The base assessed value adjustments considered above, is approved by the Department of Local Government Finance.  
Courtney Dehaafsma 7-31-15  
 Commissioner, Department of Local Government Finance Date

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code T85J03  
 Allocation Area Name Miami and Market Streets Allocation Area

Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London White Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jm.higgins@lwgcpa.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$0	
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	734,400	
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)		\$734,400
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	723,400	
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0	
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0	
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	0	
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals/Settlements in Allocation Area	0	
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)		\$723,400
10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.98562
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)	\$0	
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$723,400
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)		3.0000
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)		\$21,702
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>		<b>0.98562</b>

I, Linda Conrad, Auditor of Wabash 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: July 31, 2015  
Linda Conrad  
 County Auditor (Signature)

LINDA CONRAD  
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Miami and Market Streets Allocation Area

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

7-31-15  
 Date

PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

County 85 - Wabash  
 Allocation Area Code T85101  
 Allocation Area Name Cinergy MetroNet Project Allocation Area (2015 Expansion Area)  
 Form Prepared By:  
 Name James P. Higgins  
 Unit/Company London White Group, LLC  
 Phone Number (317) 634-4747  
 Email Address jim.higgins@lwgcps.com

1) 2014 Pay 2015 Base Assessed Value of Allocation Area	\$0
2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area	0
3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2)	\$0
4) 2015 Pay 2016 Net Assessed Value of Allocation Area	9,604,464
5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	0
6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	0
7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Reli-Off in Allocation Area	0
8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area	0
9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7 - Line 8)	\$9,604,464
10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)	N/A
11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)	\$9,604,464
12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)	\$0
13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places)	3.0000
14) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$0
<b>2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)</b>	<b>N/A</b>

I, Linda Conrad Auditor of Wabash 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 July 31, 2015  
Linda Conrad County Auditor (Signature) LINDA CONRAD County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE  
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Cinergy MetroNet Project Allocation Area (2015 Expansion Area)

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

Christy L. Shafer Commissioner, Department of Local Government Finance 7-31-15 Date