



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 Whitley
 Jurisdiction Columbia City Redevelopment Commission
 Allocation Code T92002
 Allocation Area Name Columbia City Economic Development Area #2

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	36,830	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	12,870	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$49,700
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	43,300	
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		\$43,300
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.87123
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$32,087
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$11,213
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)	2.4406	
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$274	
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area	2.4406	
2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		0.87123

I, Jana Schinbeckler Auditor, of Whitley 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)

7/20/18

Jana R. Schinbeckler
 County Auditor (Signature)

Jana Schinbeckler
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name

Columbia City EA #2

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

[Signature]
 Commissioner, Department of Local Government Finance

7/23/18
 Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Whitley
 Jurisdiction Columbia City Redevelopment Commission
 Allocation Code T92001
 Allocation Area Name Columbia City TIF

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	<u>8,199,990</u>	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	<u>1,046,451</u>	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		<u>\$9,246,441</u>
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	<u>9,806,412</u>	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	<u>252,600</u>	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	<u>0</u>	
7) 2018 Pay 2019 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area	<u>0</u>	
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Appeals Settlements in Allocation Area	<u>0</u>	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		<u>\$9,553,812</u>
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		<u>1.03324</u>
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		<u>\$8,472,558</u>
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		<u>\$1,333,854</u>
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)		<u>2.4406</u>
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)		<u>\$32,554</u>
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area		<u>2.4406</u>
2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		<u>1.03324</u>

I, Jana Schinbeckler Auditor, of Whitley 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 7/20/18
Jana K. Schinbeckler
 County Auditor (Signature)

Jana Schinbeckler
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Columbia City TIF

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

[Signature]
 Commissioner, Department of Local Government Finance

7/23/18
 Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Whitley
 Jurisdiction Whitley County Redevelopment Commission
 Allocation Code T92003
 Allocation Area Name Whitley County Economic Development Area No. 2 (Rail Connect)

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	331,040	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	4,299,720	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$4,630,760
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	5,791,405	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	406,265	
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	548,180	
8) Estimated Assessed Value Decrease Due to 2018 Pay 2019 Appeals Settlements in Allocation Area	91,300	
9) 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area		\$4,745,660
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		1.02481
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$339,253
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$5,452,152
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)		1.3867
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)		\$75,605
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area		1.3867
2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		1.02481

I, Jana Schinbeckler Auditor, of Whitley 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 7/20/18
Jana Schinbeckler
 County Auditor (Signature)

Jana Schinbeckler
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Whitley County EDA #2

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

Robert H. Hester
 Commissioner, Department of Local Government Finance

7/23/18
 Date (month, day, year)



TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET 2018 PAY 2019
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NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Whitley
 Jurisdiction Columbia City Redevelopment Commission
 Allocation Code T92006
 Allocation Area Name Railroad Corridor Economic Development Area

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

1) 2017 Pay 2018 Base Assessed Value of Allocation Area	6,446,006	
2) 2017 Pay 2018 Incremental Assessed Value of Allocation Area	598,565	
3) 2017 Pay 2018 Total (Real) Assessed Value of Allocation Area (Line 1 + Line 2)		\$7,044,571
4) 2018 Pay 2019 Net Assessed Value of Allocation Area	7,619,906	
5) 2018 Pay 2019 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status	659,300	
6) 2018 Pay 2019 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status	63,000	
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		\$7,023,606
10) 2018 Pay 2019 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)		0.99702
11) 2018 Pay 2019 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)		\$6,426,797
12) 2018 Pay 2019 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)		\$1,193,109
13) Estimated 2018 Pay 2019 Tax Rate for the Allocation Area (Round to Four Decimal Places)	2.4406	
14) Estimated 2018 Pay 2019 Incremental Tax Revenue ((Line 12/100) * Line 13)	\$29,119	
15) Actual 2017 Pay 2018 Tax Rate for the Allocation Area	2.4406	
2018 PAY 2019 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)		0.99702

I, Jana Schinbeckler Auditor, of Whitley 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.

Date 7/20/18
Jana R. Schinbeckler
 County Auditor (Signature)

Jana Schinbeckler
 County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
 CERTIFICATION OF TIF BASE NEUTRALIZATION

Allocation Area Name Railroad Corridor EDA

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

[Signature]
 Commissioner, Department of Local Government Finance

7/23/18
 Date (month, day, year)



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State Form 56059 (R2 / 5-18)

PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE

NOTE: DO NOT INCLUDE PERSONAL PROPERTY VALUES.

County Whitley
Jurisdiction Whitley County Redevelopment Commission
Allocation Code T92004
Allocation Area Name Whitley County Economic Development Area No. 1 (Union)

Form Prepared By:
Name Matt 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 2018 Pay 2019 Adjusted Net Assessed Value of Allocation Area is \$121,330,975. Neutralization Factor is 1.01948.

I, Jana Schinbeckler Auditor, of Whitley 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 7/20/18
Jana Schinbeckler
County Auditor (Signature)

Jana Schinbeckler
County Auditor (Printed)

DEPARTMENT OF LOCAL GOVERNMENT FINANCE
CERTIFICATION OF TIF BASE NEUTRALIZATION
Whitley County EA #1
The base assessed value adjustment, as certified above, is approved by the Department of Local Government Finance.
Commissioner, Department of Local Government Finance
Date 7/23/18