## PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

| | |
|---|---|
| County | Steuben County |
| Jurisdiction | Angola Civil City |
| Allocation Area Code | T760003 |
| Allocation Area Name | Angola |

Form Prepared By:

| | |
|---|---|
| Name | Jason Semler |
| Unit/Company | H. J. Umbaugh & Associates |
| Phone Number | 317-465-1500 |
| Email Address | semler@umbaugh.com |

| | | |
|---|---|---|
| 1) 2014 Pay 2015 Base Assessed Value of Allocation Area | $5,435,764 | |
| 2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area | 3,194,469 | |
| 3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2) | | $8,630,233 |
| 4) 2015 Pay 2016 Net Assessed Value of Allocation Area | 8,201,417 | |
| 5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status | | |
| 6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status | | |
| 7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area | | |
| 8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area | | |
| 9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7- Line 8) | | $8,201,417 |
| **10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)** | | **0.95031** |
| **11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)** | | $5,165,661 |
| **12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)** | | $3,035,756 |
| 13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places) | | 2.2264 |
| 15) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13) | | $67,588 |
| **2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)** | | 0.95031 |

I, KIM KOOMLER, Auditor of Steuben County 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 8/5/2015

Kim Koomler
County Auditor (Signature)

KIM KOOMLER
STEUBEN COUNTY AUDITOR
County Auditor (Printed)

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

Allocation Area Name: Angola

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

Courtney L. Schaafsma
Commissioner, Department of Local Government Finance

8-5-15
Date

## PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

| | |
|---|---|
| County | Steuben County |
| Jurisdiction | Ashley Civil Town |
| Allocation Area Code | T760005 |
| Allocation Area Name | Ashley |

Form Prepared By:

| | |
|---|---|
| Name | Jason Semler |
| Unit/Company | H. J. Umbaugh & Associates |
| Phone Number | 317-465-1500 |
| Email Address | semler@umbaugh.com |

| | | |
|---|---|---|
| 1) 2014 Pay 2015 Base Assessed Value of Allocation Area | $134,460 | |
| 2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area | (60) | |
| 3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2) | | $134,400 |
| 4) 2015 Pay 2016 Net Assessed Value of Allocation Area | 134,400 | |
| 5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status | | |
| 6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status | | |
| 7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area | | |
| 8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area | | |
| 9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7- Line 8) | | $134,400 |
| **10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)** | | **1.00000** |
| **11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)** | | $134,460 |
| **12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)** | | ($60) |
| 13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places) | | 2.6980 |
| 15) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13) | | ($2) |
| **2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)** | | **1.00000** |

I, KIM KOOMLER, Auditor of Steuben County 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 8/5/2015

Kim Koomler
County Auditor (Signature)

KIM KOOMLER
STEUBEN COUNTY AUDITOR
County Auditor (Printed)

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

Allocation Area Name Ashley

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

Courtney L. Schaafsma
Commissioner, Department of Local Government Finance

8-5-15
Date

## PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

| | |
|---|---|
| County | Steuben County |
| Jurisdiction | Fremont Civil Town |
| Allocation Area Code | T760001 |
| Allocation Area Name | Fremont EDA |

Form Prepared By:

| | |
|---|---|
| Name | Jason Semler |
| Unit/Company | H. J. Umbaugh & Associates |
| Phone Number | 317-465-1500 |
| Email Address | semler@umbaugh.com |

| | | |
|---|---|---|
| 1) 2014 Pay 2015 Base Assessed Value of Allocation Area | $23,165,460 | |
| 2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area | 15,069,568 | |
| 3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2) | | $38,235,028 |
| 4) 2015 Pay 2016 Net Assessed Value of Allocation Area | 36,711,215 | |
| 5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status | | |
| 6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status | | |
| 7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area | 220,115 | |
| 8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area | | |
| 9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7- Line 8) | | $36,491,100 |
| **10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)** | | 0.95439 |
| **11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)** | | $22,108,883 |
| **12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)** | | $14,602,332 |
| 13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places) | | 1.4772 |
| 15) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13) | | $215,706 |
| **2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)** | | 0.95439 |

I, KIM KOOMLER, Auditor of Steuben County 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 8/5/2015

Kim Koomler
County Auditor (Signature)

KIM KOOMLER
STEUBEN COUNTY AUDITOR
County Auditor (Printed)

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

Allocation Area Name: Fremont EDA

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

Courtney L. Schaafsma
Commissioner, Department of Local Government Finance

8-5-15
Date

## PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

| | |
|---|---|
| County | Steuben County |
| Jurisdiction | Hamilton Civil Town |
| Allocation Area Code | T760004 |
| Allocation Area Name | Hamilton |

Form Prepared By:

| | |
|---|---|
| Name | Jason Semler |
| Unit/Company | H. J. Umbaugh & Associates |
| Phone Number | 317-465-1500 |
| Email Address | semler@umbaugh.com |

| | | |
|---|---|---|
| 1) 2014 Pay 2015 Base Assessed Value of Allocation Area | $17,249,701 | |
| 2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area | 3,229,532 | |
| 3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2) | | $20,479,233 |
| 4) 2015 Pay 2016 Net Assessed Value of Allocation Area | 20,176,130 | |
| 5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status | | |
| 6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status | 203,700 | |
| 7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area | 35,370 | |
| 8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area | | |
| 9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7- Line 8) | | $20,344,460 |
| **10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)** | | 0.99342 |
| **11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)** | | $17,136,198 |
| **12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)** | | $3,039,932 |
| 13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places) | | 1.0998 |
| 15) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13) | | $33,433 |
| **2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)** | | 0.99342 |

I, KIM KOOMLER, Auditor of Steuben County 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 8/5/2015

Kim Koomler
County Auditor (Signature)

KIM KOOMLER, STEUBEN Co. AUDITOR
County Auditor (Printed)

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

Allocation Area Name: Hamilton

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

Courtney L. Chadwick
Commissioner, Department of Local Government Finance

8-5-15
Date

## PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

| | |
|---|---|
| County | Steuben County |
| Jurisdiction | Hudson Civil Town |
| Allocation Area Code | T760002 |
| Allocation Area Name | Hudson |

Form Prepared By:

| | |
|---|---|
| Name | Jason Semler |
| Unit/Company | H. J. Umbaugh & Associates |
| Phone Number | 317-465-1500 |
| Email Address | semler@umbaugh.com |

| | | |
|---|---|---|
| 1) 2014 Pay 2015 Base Assessed Value of Allocation Area | $1,440,380 | |
| 2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area | 3,732,715 | |
| 3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2) | | $5,173,095 |
| 4) 2015 Pay 2016 Net Assessed Value of Allocation Area | 4,721,030 | |
| 5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status | | |
| 6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status | | |
| 7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area | 130,200 | |
| 8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area | | |
| 9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7- Line 8) | | $4,590,830 |
| **10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)** | | 0.88744 |
| **11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)** | | $1,278,251 |
| **12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)** | | $3,442,779 |
| 13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places) | | 0.4680 |
| 15) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13) | | $16,112 |
| **2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)** | | 0.88744 |

I, KIM KOOMLER, Auditor of Steuben County 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 8/5/2015

Kim Koomler
County Auditor (Signature)

KIM KOOMLER, STEUBEN CO. AUDITOR
County Auditor (Printed)

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

Allocation Area Name Hudson

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

Courtney L. Schaafsma
Commissioner, Department of Local Government Finance

8-5-15
Date

## PAY 2016 TIF ALLOCATION AREA REAL PROPERTY BASE NEUTRALIZATION WORKSHEET

| | |
|---|---|
| County | Steuben County |
| Jurisdiction | Orland Civil Town |
| Allocation Area Code | T760006 |
| Allocation Area Name | Orland |

Form Prepared By:

| | |
|---|---|
| Name | Jason Semler |
| Unit/Company | H. J. Umbaugh & Associates |
| Phone Number | 317-465-1500 |
| Email Address | semler@umbaugh.com |

| | | |
|---|---|---|
| 1) 2014 Pay 2015 Base Assessed Value of Allocation Area | $5,687,053 | |
| 2) 2014 Pay 2015 Incremental Assessed Value of Allocation Area | 233,653 | |
| 3) 2014 Pay 2015 Net Assessed Value of Allocation Area (Line 1 + Line 2) | | $5,920,706 |
| 4) 2015 Pay 2016 Net Assessed Value of Allocation Area | 5,934,004 | |
| 5) 2015 Pay 2016 Net Assessed Value Growth in Allocation Area Due to New Construction or a Change in Tax Status | | |
| 6) 2015 Pay 2016 Net Assessed Value Decrease in Allocation Area Due to Demolition or a Change in Tax Status | | |
| 7) 2015 Pay 2016 Net Assessed Value Growth as a Result of Abatement Roll-Off in Allocation Area | 72,400 | |
| 8) Estimated Assessed Value Decrease Due to 2015 Pay 2016 Appeals Settlements in Allocation Area | | |
| 9) 2015 Pay 2016 Adjusted Net Assessed Value of Allocation Area (Line 4 - Line 5 + Line 6 - Line 7- Line 8) | | $5,861,604 |
| **10) 2015 Pay 2016 Neutralization Factor (Line 9 / Line 3) (Round to Five Decimal Places)** | | **0.99002** |
| **11) 2015 Pay 2016 Adjusted Base Assessed Value of Allocation Area (Line 1 * Line 10)** | | **$5,630,296** |
| **12) 2015 Pay 2016 Incremental Assessed Value of Allocation Area (Line 4 - Line 11)** | | **$303,708** |
| 13) Estimated 2015 Pay 2016 Tax Rate for the Allocation Area (Round to Four Decimal Places) | | 1.6351 |
| 15) Estimated 2015 Pay 2016 Incremental Tax Revenue ((Line 12/100) * Line 13) | | $4,966 |
| **2015 PAY 2016 BASE NEUTRALIZATION FACTOR FOR ALLOCATION AREA (LINE 10)** | | **0.99002** |

I, KIM KOOMLER, Auditor of Steuben County 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 8/5/15

Kim Koomler
County Auditor (Signature)

KIM KOOMLER, STEUBEN CO. AUDITOR
County Auditor (Printed)

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

Allocation Area Name: Orland

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

Courtney L. Schaafsma
Commissioner, Department of Local Government Finance

8-5-15
Date