



COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

20 17 PAY 20 18

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION			
Name of taxpayer Lake County Trust Co., As Trustee #5992/Krosan Development, LLC		County Lake	
Address of taxpayer (number and street, city, state, and ZIP code) 1020 Kennedy Avenue, Schererville, IN 46375		DLGF taxing district number 023	
Name of contact person Don Santacaterina		Telephone number (219) 922-9174	
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY			
Name of designating body Hammond Common Council		Resolution number R62	Estimated start date (month, day, year) Jan. 2008
Location of property 7935-45 Maryland Avenue, Hammond, IN 46324 (Parcel #45-07-15-326-011.000-023)			Actual start date (month, day, year) Jan. 2008
Description of real property improvements Construction of 36,750 sf industrial building			Estimated completion date (month, day, year) Jan. 2009
			Actual completion date (month, day, year) Jan. 2009
SECTION 3 EMPLOYEES AND SALARIES			
EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees			
Salaries			
Number of employees retained			
Salaries			
Number of additional employees			
Salaries		129	45
		33,570.00	1,544,220.00
SECTION 4 COST AND VALUES			
COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	
Values before project	1,500,000.00	268,400.00	
Plus: Values of proposed project	5,200,000.00	2,000,600.00	
Less: Values of any property being replaced			
Net values upon completion of project	6,700,000.00	2,269,000.00	
ACTUAL	COST	ASSESSED VALUE	
Values before project		268,400.00	
Plus: Values of proposed project		2,000,600.00	
Less: Values of any property being replaced			
Net values upon completion of project		2,269,000.00	
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER			
WASTE CONVERTED AND OTHER BENEFITS		AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted			
Amount of hazardous waste converted			
Other benefits:			
SECTION 6 TAXPAYER CERTIFICATION			
Signature of authorized representative 		I hereby certify that the representations in this statement are true.	
Title Manager		Date signed (month, day, year) 3-27-18	

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.



COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51786 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

20 17 PAY 20 18

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION			
Name of taxpayer Lake County Trust Co., As Trustee under Trust #120174		County Lake	
Address of taxpayer (number and street, city, state, and ZIP code) 1020 Kennedy Avenue, Schererville, IN 46375		DLGF taxing district number 023	
Name of contact person Don Santacaterina		Telephone number (219) 922-9174	
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY			
Name of designating body Hammond Common Council		Resolution number R62	Estimated start date (month, day, year) August, 2015
Location of property 7920 Maryland Avenue, Hammond, IN 46323 (Parcel #45-07-15-326-006.023)		Actual start date (month, day, year) August, 2015	
Description of real property improvements Construction of 37,784 sq ft industrial building		Estimated completion date (month, day, year) June, 2016	
		Actual completion date (month, day, year) June, 2016	
SECTION 3 EMPLOYEES AND SALARIES			
EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees			
Salaries			
Number of employees retained			
Salaries			
Number of additional employees			
Salaries		129	171
		33,570.00	5,740,470.00
SECTION 4 COST AND VALUES			
COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1		COST	ASSESSED VALUE
Values before project			
Plus: Values of proposed project		1,500,000.00	143,400.00
Less: Values of any property being replaced		5,200,000.00	2,011,100.00
Net values upon completion of project			
ACTUAL		6,700,000.00	2,154,500.00
Values before project			
Plus: Values of proposed project			143,400.00
Less: Values of any property being replaced			2,011,100.00
Net values upon completion of project			2,154,500.00
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER			
WASTE CONVERTED AND OTHER BENEFITS		AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted			
Amount of hazardous waste converted			
Other benefits:			
SECTION 6 TAXPAYER CERTIFICATION			
I hereby certify that the representations in this statement are true.			
Signature of authorized representative 		Title Manager	Date signed (month, day, year) 3-27-18

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found NOT to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has NOT made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner IS in substantial compliance
- ☐ the property owner IS NOT in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved ☐ Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

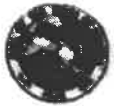
Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form SB-1 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

20 17 PAY 20 18

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential, the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any deduction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located (IC 6-1.1-12.1-5.1(b)).
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

SECTION 1 TAXPAYER INFORMATION	
Name of taxpayer John Marinello	County Lake
Address of taxpayer (number and street, city, state, and ZIP code) 1749 Indiana Trail Drive, Naperville, IL 60565	DLGF taxing district number 023
Name of contact person John Mannello	Telephone number ()

SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY		
Name of designating body Hammond Common Council	Resolution number R62	Estimated start date (month, day, year) July, 2014
Location of property 7915 Maryland Avenue, Hammond, IN 46324 (Parcel #45-07-15-326-009.000-023)		Actual start date (month, day, year) July, 2014
Description of real property improvements Construction of 14,184 sf industrial building		Estimated completion date (month, day, year) May, 2015
		Actual completion date (month, day, year) May, 2015

SECTION 3 EMPLOYEES AND SALARIES		
EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		
Salaries		
Number of employees retained		
Salaries		
Number of additional employees	129	40
Salaries	33,570.00	1,342,800.00

SECTION 4 COST AND VALUES		
COST AND VALUES	REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE
Values before project	1,500,000.00	288,400.00
Plus: Values of proposed project	9,200,000.00	1,351,800.00
Less: Values of any property being replaced		
Net values upon completion of project	8,700,000.00	1,620,200.00
ACTUAL	COST	ASSESSED VALUE
Values before project		288,400.00
Plus: Values of proposed project		1,351,800.00
Less: Values of any property being replaced		
Net values upon completion of project		1,620,200.00

SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER		
WASTE CONVERTED AND OTHER BENEFITS	AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		
Amount of hazardous waste converted		
Other benefits:		

SECTION 6 TAXPAYER CERTIFICATION		
I hereby certify that the representations in this statement are true.		
Signature of authorized representative 	Title OWNER	Date signed (month, day, year) 5/29/18

OPTIONAL FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1) THAT WAS APPROVED AFTER JUNE 30, 1991

INSTRUCTIONS. (IC 6-1-1-12.1-5.1 and IC 6-1-1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:			
<input type="checkbox"/> the property owner IS in substantial compliance			
<input type="checkbox"/> the property owner IS NOT in substantial compliance			
<input type="checkbox"/> other (specify) _____			
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member		Date signed (month, day, year)	
Attested by		Designating body	
If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)			
Time of hearing	<input type="checkbox"/> AM <input type="checkbox"/> PM	Date of hearing (month, day, year)	Location of hearing
HEARING RESULTS (to be completed after the hearing)			
<input type="checkbox"/> Approved		<input type="checkbox"/> Denied (see instruction 4 above)	
Reasons for the determination (attach additional sheets if necessary)			
Signature of authorized member		Date signed (month, day, year)	
Attested by		Designating body	
APPEAL RIGHTS [IC 6-1-1-12.1-5.9(e)]			
A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.			

**COMPLIANCE WITH STATEMENT OF BENEFITS
REAL ESTATE IMPROVEMENTS**

State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

FILED

MAY 09 2018

20 18 PAY 20 19

FORM CF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

INSTRUCTIONS:

1. This form does not apply to property located in a residentially distressed area or any jurisdiction for which the Statement of Benefits was approved before July 1, 1991.
2. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the project with the Statement of Benefits (Form SB-1/Real Property).
3. This form must accompany the initial deduction application (Form 322/RE) that is filed with the county auditor.
4. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))
5. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form CF-1/Real Property).

JOHN E. PETALAS**LAKE COUNTY AUDITOR****SECTION 1****TAXPAYER INFORMATION**

Name of taxpayer FJ Building of Indiana, LLC (d.b.a. American Stair Corporation, Inc.)	County Lake
Address of taxpayer (number and street, city, state, and ZIP code) 3510 Calumet Avenue, Hammond, Indiana 46320	DLGF taxing district number 023 (City of Hammond)
Name of contact person Rocco Maggio, Controller	Telephone number (886) 886-9600

SECTION 2**LOCATION AND DESCRIPTION OF PROPERTY**

Name of designating body City of Hammond, Indiana Common Council	Resolution number 15R-09 (4/27/2015)	Estimated start date (month, day, year) May 1, 2015
Location of property 3510 Calumet Avenue		Actual start date (month, day, year) June 1, 2015
Description of real property improvements Real Property Key Number: 45-02-24-277-001.000-023 PT. NE PT. BESSEM, ER PART VAC. LY'G E'LY OF E'LY LINE OF TOLL RD S-24,T.37 R.10 8.00 TAC. To be occupied for industrial purposes.		Estimated completion date (month, day, year) February 29, 2016
		Actual completion date (month, day, year) December 1, 2017

SECTION 3**EMPLOYEES AND SALARIES**

EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		130	153
Salaries		6,892,994	6,419,024.66
Number of employees retained		104	118
Salaries		5,735,479	4,950,619.20
Number of additional employees		36	35
Salaries		1,784,506	1,468,404.00

SECTION 4**COST AND VALUES**

COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	
Values before project	1,142,000		
Plus: Values of proposed project	1,030,000		
Less: Values of any property being replaced	0.00		
Net values upon completion of project	2,172,000		
ACTUAL	COST	ASSESSED VALUE	
Values before project	1,350,000		489,500
Plus: Values of proposed project	4,983,400		3,672,600
Less: Values of any property being replaced	(64,726)		0
Net values upon completion of project	6,268,673		4,162,100

SECTION 5**WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER**

WASTE CONVERTED AND OTHER BENEFITS		AS ESTIMATED ON SB-1	ACTUAL
Amount of solid waste converted		Not Applicable	Not Applicable
Amount of hazardous waste converted		Not Applicable	Not Applicable
Other benefits:		Not Applicable	Not Applicable

SECTION 6**TAXPAYER CERTIFICATION**

I hereby certify that the representations in this statement are true.		
Signature of authorized representative 	Title Partner, Gordon Fitzsimmons	Date signed (month, day, year) May 9, 2018

**OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991**

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/Real Property).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/Real Property) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

City of Hammond, Indiana Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

- ☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

City of Hammond, Indiana Common Council

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.



COMPLIANCE WITH STATEMENT OF BENEFITS PERSONAL PROPERTY

State Form 51765 (R3 / 11-15)

Prescribed by the Department of Local Government Finance

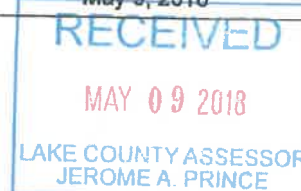
FORM CF-1 / PP

- INSTRUCTIONS:**
1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
 2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 15 of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.
 3. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).

FILED

JOHN E. PETALAS
LAKE COUNTY AUDITOR

SECTION 1 TAXPAYER INFORMATION									
Name of taxpayer FJ Building of Indiana, LLC (d.b.a. American Stair Corporation, Inc.)						County Lake			
Address of taxpayer (number and street, city, state, and ZIP code) 3510 Calumet Avenue, Hammond, Indiana 46320						DLGF taxing district number 023 (City of Hammond)			
Name of contact person Rocco Maggio, Controller						Telephone number (815) 886-9600			
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY									
Name of designating body City of Hammond, Indiana Common Council					Resolution number 15R-08 (4/27/2015)		Estimated start date (month, day, year) May 1, 2015		
Location of property 3510 Calumet Avenue					Actual start date (month, day, year) June 1, 2015				
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired. Relocation of existing equipment from Romeoville, IL facility to Hammond, IN facility and purchase of new equipment used in the process of fabrication of metal stairs and railings. Year 1: 1.1.2016.					Estimated completion date (month, day, year) February 29, 2016				
					Actual completion date (month, day, year) December 31, 2016				
SECTION 3 EMPLOYEES AND SALARIES									
EMPLOYEES AND SALARIES						AS ESTIMATED ON SB-1		ACTUAL	
Current number of employees						130.00		153.00	
Salaries						6,998,204.00		6,419,024.66	
Number of employees retained						104.00		118.00	
Salaries						5,735,479.00		4,950,619.20	
Number of additional employees						36.00		35.00	
Salaries						1,784,506.00		1,468,404.00	
SECTION 4 COST AND VALUES									
		MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT	
AS ESTIMATED ON SB-1		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project		768,314.00		0.00		122,859.00		705,980.00	
Plus: Values of proposed project		250,000.00		0.00		200,000.00		70,000.00	
Less: Values of any property being replaced		0.00		0.00		0.00		0.00	
Net values upon completion of project		1,018,314.00		0.00		322,859.00		775,980.00	
ACTUAL		COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE
Values before project		0.00	0.00	0.00		0.00		0.00	
Plus: Values of proposed project		5,081,719	2,854,555	0.00		0.00		0.00	
Less: Values of any property being replaced		0.00	0.00	0.00		0.00		0.00	
Net values upon completion of project		5,081,719	2,854,555	0.00		0.00		0.00	
NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).									
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER									
WASTE CONVERTED AND OTHER BENEFITS						AS ESTIMATED ON SB-1		ACTUAL	
Amount of solid waste converted						0.00		0.00	
Amount of hazardous waste converted						0.00		0.00	
Other benefits:						0.00		0.00	
SECTION 6 TAXPAYER CERTIFICATION									
I hereby certify that the representations in this statement are true.									
Signature of authorized representative 				Title Partner, Gordon Fitzsimmons		Date signed (month, day, year) May 9, 2018			



OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991.

INSTRUCTIONS: (IC 6-1.1-12.1-5.9)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the County Assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner IS in substantial compliance
- ☐ the property owner IS NOT in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

City of Hammond, Indiana Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing

- ☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 5 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

City of Hammond, Indiana Common Council

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

**COMPLIANCE WITH STATEMENT OF BENEFITS
VACANT BUILDING DEDUCTION**

State Form 55183 (2-13)

Prescribed by the Department of Local Government Finance

FILED

MAY 09 2018

20 18 PAY 20 19

FORM CF-1 / VBD

This statement is being completed for real property that qualifies under the following Indiana Code (check one box):

- ☒ Eligible vacant building (IC 6-1.1-12.1-4.8)
☐ Enhanced eligible vacant building (IC 6-1.1-12.1-16)

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the salary information of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

**JOHN E. PETALAS
LAKE COUNTY AUDITOR****INSTRUCTIONS:**

1. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the qualifying property with the Statement of Benefits (Form SB-1/VBD).
2. This form must accompany the initial deduction application (Form 322/VBD) that is filed with the county auditor.
3. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))

SECTION 1**TAXPAYER INFORMATION**

Name of taxpayer	County
FJ Building of Indiana, LLC (d.b.a. American Stair Corporation, Inc.)	Lake
Address of taxpayer (number and street, city, state, and ZIP code)	DLGF taxing district number
3510 Calumet Avenue, Hammond, Indiana 46320	023 (City of Hammond)
Name of contact person	Telephone number
Rocco Maggio, Controller	(815) 886-9600

SECTION 2**LOCATION AND DESCRIPTION OF PROPERTY**

Name of designating body	Resolution number	Estimated occupancy date (month, day, year)
City of Hammond, Indiana Common Council	15R-10 (4/27/2015)	May 1, 2015
Location of property		Actual occupancy date (month, day, year)
3510 Calumet Avenue		June 1, 2015
Description of eligible vacant building that the property owner or tenant will occupy		Estimated date placed-in-use (month, day, year)
Real Property Key Number: 45-02-24-277-001.000-023 PT. NE PT. BESSEM, ER PART VAC. LY'G E'LY OF E'LY LINE OF TOLL RD S-24, T.37 R.10 S.80 TAC. To be occupied for industrial purposes.		February 29, 2016
		Actual date placed-in-use (month, day, year)
		June 1, 2015

SECTION 3**EMPLOYEES AND SALARIES**

EMPLOYEES AND SALARIES		AS ESTIMATED ON SB-1	ACTUAL
Current number of employees		130	153
Salaries		6,998,294.00	6,419,024.66
Number of employees retained		104	118
Salaries		5,735,479.00	4,950,619.20
Number of additional employees		36	35
Salaries		1,784,506.00	1,468,404.00

SECTION 4**COST AND VALUES**

COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	
Values before project	1,142,000.00		
Plus: Values of proposed project	1,030,000.00		
Less: Values of any property being replaced	0.00		
Net values upon completion of project	2,172,000.00		
ACTUAL	COST	ASSESSED VALUE	
Values before project	1,350,000.00		
Plus: Values of proposed project	4,983,400.17		
Less: Values of any property being replaced	-64,726.80		
Net values upon completion of project	6,268,673.37		

SECTION 5**UPDATES TO THE ANSWERS PROVIDED IN SECTION 5 OF THE FORM SB-1/VBD, IF ANY
(Attach additional sheet(s) if necessary.)**

"Current Number of Employees" is the total of employees at the new Hammond, Indiana facility as of the reporting date. Construction, redevelopment and renovation at the Hammond, IN facility is complete, for which operations are fully transitioned to the Hammond, IN facility and site from Romeoville, IL.

SECTION 6**TAXPAYER CERTIFICATION**

I hereby certify that the representations in this statement are true.		
Signature of authorized representative	Title	Date signed (month, day, year)
	Partner, Gordon Fitzsimmons	May 9, 2018

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH THE FORM SB-1/VBD

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/VBD).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/VBD) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify): _____

Reasons for the determination (attach additional sheets if necessary):

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

City of Hammond, Indiana Common Council

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary):

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

City of Hammond, Indiana Common Council

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.

**COMPLIANCE WITH STATEMENT OF BENEFITS
PERSONAL PROPERTY**

State Form 51765 (R4 / 11-16)

Prescribed by the Department of Local Government Finance

FORM CF-1 / PP**PRIVACY NOTICE**This form contains information
confidential pursuant to
IC 6-1.1-35-9 and IC 6-1.1-12.1-5.6.

- INSTRUCTIONS:**
1. Property owners whose Statement of Benefits was approved must file this form with the local Designating Body to show the extent to which there has been compliance with the Statement of Benefits. (IC 6-1.1-12.1-5.6)
 2. This form must be filed with the Form 103-ERA Schedule of Deduction from Assessed Value between January 1 and May 15 of each year, unless a filing extension under IC 6-1.1-3.7 has been granted. A person who obtains a filing extension must file between January 1 and the extended due date of each year.
 3. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance (CF-1).

SECTION 1 TAXPAYER INFORMATION									
Name of taxpayer Munster Steel Co., Inc.						County Lake			
Address of taxpayer (number and street, city, state, and ZIP code) 1501 Huehn Street, Hammond, Indiana 46327						DLGF taxing district number 023			
Name of contact person Tina Mitcheltree						Telephone number (219) 554-7404			
SECTION 2 LOCATION AND DESCRIPTION OF PROPERTY									
Name of designating body Hammond Common Council					Resolution number 14R25		Estimated start date (month, day, year) 09-09-2014		
Location of property 1501 Huehn Street, Hammond, Indiana 46327							Actual start date (month, day, year) 09-09-2014		
Description of new manufacturing equipment, or new research and development equipment, or new information technology equipment, or new logistical distribution equipment to be acquired. Overhead cranes, blast machine, forklift, material moving equipment, forming machine, timeclock and phone system							Estimated completion date (month, day, year) 11-30-2014		
							Actual completion date (month, day, year) 01-15-2015		
SECTION 3 EMPLOYEES AND SALARIES									
EMPLOYEES AND SALARIES						AS ESTIMATED ON SB-1		ACTUAL	
Current number of employees						39		42	
Salaries						1,750,000.00		2,278,358.00	
Number of employees retained						39		37	
Salaries						1,750,000.00		2,042,029.00	
Number of additional employees						7		5	
Salaries						275,000.00		236,329.00	
SECTION 4 COST AND VALUES									
	MANUFACTURING EQUIPMENT		R & D EQUIPMENT		LOGIST DIST EQUIPMENT		IT EQUIPMENT		
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	
Values before project									
Plus: Values of proposed project	2,229,014.00						37,264.00		
Less: Values of any property being replaced									
Net values upon completion of project	2,229,014.00						37,264.00		
ACTUAL	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	COST	ASSESSED VALUE	
Values before project									
Plus: Values of proposed project	2,191,644.00	701,058.00					38,601.00	12,352.00	
Less: Values of any property being replaced									
Net values upon completion of project	2,191,644.00	701,058.00					38,601.00	12,352.00	
NOTE: The COST of the property is confidential pursuant to IC 6-1.1-12.1-5.6(c).									
SECTION 5 WASTE CONVERTED AND OTHER BENEFITS PROMISED BY THE TAXPAYER									
WASTE CONVERTED AND OTHER BENEFITS						AS ESTIMATED ON SB-1		ACTUAL	
Amount of solid waste converted						500,000.00		307,428.00	
Amount of hazardous waste converted						2,000.00		450.00	
Other benefits: Additional investment in equipment since 2015 - \$674,800 - Donations to Hammond & Lake Cty Charities since 2014 - \$28,630									
SECTION 6 TAXPAYER CERTIFICATION									
I hereby certify that the representations in this statement are true.									
Signature of authorized representative 				Title President		Date signed (month, day, year) 5/7/18			

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH STATEMENT OF BENEFITS (FORM CF-1)
THAT WAS APPROVED AFTER JUNE 30, 1991.

INSTRUCTIONS: (IC 6-1.1-12.1-5.9)

1. This page does not apply to a Statement of Benefits filed before July 1, 1991; that deduction may not be terminated for a failure to comply with the Statement of Benefits.
2. Within forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits.
3. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time and place of a hearing to be conducted by the designating body. If a notice is mailed to a property owner, a copy of the written notice will be sent to the County Assessor and the County Auditor.
4. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable effort to substantially comply with the Statement of Benefits and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
5. If the designating body determines that the property owner has **NOT** made reasonable effort to comply, then the designating body shall adopt a resolution terminating the deduction. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the County Auditor; and (3) the County Assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify) _____

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance.

Time of hearing

- ☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 5 above)

Reasons for the determination (attach additional sheets if necessary)

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(e)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the clerk of Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.



COMPLIANCE WITH STATEMENT OF BENEFITS VACANT BUILDING DEDUCTION

State Form 55183 (2-13)

Prescribed by the Department of Local Government Finance

RECEIVED

20 18 PAY 20 19

FORM CF-1 / VBD

This statement is being completed for real property that qualifies under the following conditions (check one box):

- ☒ Eligible vacant building (IC 6-1.1-12.1-4.8)
☐ Enhanced eligible vacant building (IC 6-1.1-12.1-16)

JOHN E. PETALAS
LAKE COUNTY AUDITOR

INSTRUCTIONS:

1. Property owners must file this form with the county auditor and the designating body for their review regarding the compliance of the qualifying property with the Statement of Benefits (Form SB-1/VBD).
2. This form must accompany the initial deduction application (Form 322/VBD) that is filed with the county auditor.
3. This form must also be updated each year in which the deduction is applicable. It is filed with the county auditor and the designating body before May 15, or by the due date of the real property owner's personal property return that is filed in the township where the property is located. (IC 6-1.1-12.1-5.1(b))

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d)

SECTION 1

TAXPAYER INFORMATION

Name of taxpayer KORELLIS HOLDINGS, LLC	County LAKE
Address of taxpayer (number and street, city, state, and ZIP code) 1333 169TH STREET, HAMMOND, IN 46324	DLGF taxing district number 023
Name of contact person PETE KORELLIS	Telephone number (219) 844-1400

SECTION 2

LOCATION AND DESCRIPTION OF PROPERTY

Name of designating body HAMMOND COMMON COUNCIL	Resolution number 17R-17	Estimated occupancy date (month, day, year) 2/24/17
Location of property 1247 169TH STREET, HAMMOND IN 46324 (45-07-07-252-020.000-023)		Actual occupancy date (month, day, year) 4/1/17
Description of eligible vacant building that the property owner or tenant will occupy The aforementioned property was procured from Purdue in November of 2016. Per Purdue, 34% of the space (Letter and Layout attached) had not been utilized. Korellis will occupy this space commencing in February 2017 forward.		Estimated date placed-in-use (month, day, year) 4/1/17
		Actual date placed-in-use (month, day, year) 4/1/17

SECTION 3

EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	120	127
Salaries	8,073,300.00	9,657,000.00
Number of employees retained	120	127
Salaries	8,073,300.00	9,657,000.00
Number of additional employees	45	21
Salaries	1,447,200.00	795,850.00

SECTION 4

COST AND VALUES

COST AND VALUES	REAL ESTATE IMPROVEMENTS
AS ESTIMATED ON SB-1	
Values before project	COST 300,000.00 ASSESSED VALUE 452,500.00
Plus: Values of proposed project	725,000.00 0.00
Less: Values of any property being replaced	0.00 0.00
Net values upon completion of project	1,025,000.00 452,500.00
ACTUAL	
Values before project	COST 302,400.00 ASSESSED VALUE 302,400.00
Plus: Values of proposed project	0.00 0.00
Less: Values of any property being replaced	0.00 0.00
Net values upon completion of project	302,400.00

SECTION 5

UPDATES TO THE ANSWERS PROVIDED IN SECTION 5 OF THE FORM SB-1/VBD, IF ANY
 (Attach additional sheet(s) if necessary.)

SECTION 6

TAXPAYER CERTIFICATION

I hereby certify that the representations in this statement are true.

Signature of authorized representative 	Title PRESIDENT	Date signed (month, day, year) 05/08/2018
--	---------------------------	---

OPTIONAL: FOR USE BY A DESIGNATING BODY WHO ELECTS TO REVIEW THE COMPLIANCE WITH THE FORM SB-1/VBD

INSTRUCTIONS: (IC 6-1.1-12.1-5.1 and IC 6-1.1-12.1-5.9)

1. Not later than forty-five (45) days after receipt of this form, the designating body may determine whether or not the property owner has substantially complied with the Statement of Benefits (Form SB-1/VBD).
2. If the property owner is found **NOT** to be in substantial compliance, the designating body shall send the property owner written notice. The notice must include the reasons for the determination and the date, time, and place of a hearing to be conducted by the designating body. The date of this hearing may not be more than thirty (30) days after the date this notice is mailed. A copy of the notice may be sent to the county auditor and the county assessor.
3. Based on the information presented at the hearing, the designating body shall determine whether or not the property owner has made reasonable efforts to substantially comply with the Statement of Benefits (Form SB-1/VBD) and whether any failure to substantially comply was caused by factors beyond the control of the property owner.
4. If the designating body determines that the property owner has **NOT** made reasonable efforts to comply, then the designating body shall adopt a resolution terminating the property owner's deduction. If the designating body adopts such a resolution, the deduction does not apply to the next installment of property taxes owed by the property owner or to any subsequent installment of property taxes. The designating body shall immediately mail a certified copy of the resolution to: (1) the property owner; (2) the county auditor; and (3) the county assessor.

We have reviewed the CF-1 and find that:

- ☐ the property owner **IS** in substantial compliance
- ☐ the property owner **IS NOT** in substantial compliance
- ☐ other (specify): _____

Reasons for the determination (attach additional sheets if necessary):

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

If the property owner is found not to be in substantial compliance, the property owner shall receive the opportunity for a hearing. The following date and time has been set aside for the purpose of considering compliance. (Hearing must be held within thirty (30) days of the date of mailing of this notice.)

Time of hearing

☐ AM
☐ PM

Date of hearing (month, day, year)

Location of hearing

HEARING RESULTS (to be completed after the hearing)

☐ Approved

☐ Denied (see instruction 4 above)

Reasons for the determination (attach additional sheets if necessary):

Signature of authorized member

Date signed (month, day, year)

Attested by:

Designating body

APPEAL RIGHTS [IC 6-1.1-12.1-5.9(a)]

A property owner whose deduction is denied by the designating body may appeal the designating body's decision by filing a complaint in the office of the Circuit or Superior Court together with a bond conditioned to pay the costs of the appeal if the appeal is determined against the property owner.