

PETITIONER(S):

Mayor's Office of Economic Development

SPONSOR(S):

Councilman: Robert A. Markovich (At-Large)

RESOLUTION NO.: 816

**A RESOLUTION OF THE HAMMOND CITY COUNCIL APPROVING CERTAIN FORM CF-1s AS FILED
WITH THE COMMON COUNCIL OF THE CITY OF HAMMOND AS THE DESIGNATING BODY
BY APPLICANTS PREVIOUSLY APPROVED FOR ECONOMIC REVITALIZATION AREA DEDUCTIONS FROM
ASSESSED VALUE, PURSUANT TO INDIANA CODE 6-1.1-12.1**

- WHEREAS,** Deduction for Rehabilitated or Redevelopment of Real Property in Economic Revitalization Areas is authorized under Indiana Code ("IC") 6-1.1-12.1 *et seq.*, (the "Act") in the form of deductions of assessed value for occupation of a qualified vacant building, qualified real property improvements and the installation of qualified depreciable personal property that results from development, redevelopment and rehabilitation; and
- WHEREAS,** Pursuant to Section 5.1(b) of the Act, any property owner within a designated Economic Revitalization Area (an "ERA") that has been approved for an assessed valuation deduction of real property (other than a deduction for property located in a residentially distressed area or "RDA") under Section 3 of the Act must file a certified deduction application on a form prescribed by the Indiana Department of Local Government Finance (the "DLGF") with the Office of the Lake County, Indiana Auditor (the "Auditor") and the designating body (the "Common Council of the City of Hammond, Indiana" or the "City Council") with information showing the extent to which there has been compliance with the approved statement of benefits (the "FORM SB-1/Real Property") before May 15 of each year during the abatement period (the "FORM CF-1/Real Property"); and
- WHEREAS,** Pursuant to Section 5.3(j) of the Act, any property owner with a designated ERA that has been approved for an assessed valuation deduction of real property for a vacant building deduction under Section 4.8 of the Act must file a certified deduction application on a form prescribed by the DLGF with the Auditor and the City Council as the designating body information showing the extent to which there has been compliance with the approved statement of benefits before May 15 of each year during the abatement period (the "FORM CF-1/VBD"); and
- WHEREAS,** Pursuant to Section 5.6(a) of the Act, any property owner with a designated ERA that has been approved for an assessed valuation deduction of qualified depreciable personal property installed and placed into service under Section 4.5 of the Act must file a certified deduction application on a form prescribed by the DLGF with the Auditor and the City Council as the designating body information showing the extent to which there has been compliance with the approved statement of benefits before May 15 of each year during the abatement period (the "FORM CF-1/PP"); and
- WHEREAS,** Certain property owners within ERAs have timely filed the appropriate FORM CF-1 with the Auditor and the Mayor's Office of Economic Development; and
- WHEREAS,** The Mayor's Office of Economic Development has consolidated all timely FORM CF-1 filings of property owners within ERAs, as listed in **EXHIBIT A** attached hereto, and has submitted such documents to the Office of the City Council for consideration and determination of compliance with the respective approved statement of benefits, all pursuant to Sections 5.1(b), 5.3(j) and 5.6(a) of the Act; and

WHEREAS, The City Council on June 24, 2019 during a regular meeting of the City Council heard presentations by the Mayor's Office of the Economic Development, property owners with a designated ERAs (as listed in **EXHIBIT A**) that have been approved for an assessed valuation deduction and other City officials as it relates to compliance with the respective approved statement of benefits, all pursuant to Sections 5.1(b), 5.3(j) and 5.6(a) of the Act; and

WHEREAS, The City Council desires to take action pursuant to the Act in order to consider make a determination on said FORM CF-1s, as listed in **EXHIBIT A** as filed and submitted to the City Council;

NOW, THEREFORE, BE IT RESOLVED, by the Common Council of the City of Hammond, Indiana, that the consideration and determination of certain FORM CF-1s as filed timely for property owners with a designated ERAs (as listed in **EXHIBIT A**) pursuant to the Act has been completed within forty-five (45) days after receipt of said FORM CF-1s in the Office of the City Council.

BE IT FURTHER RESOLVED that pursuant to Sections 5.1(b), 5.3(j) and 5.6(a) of the Act as identified in **EXHIBIT A** said property owners within designated ERAs (as listed in **EXHIBIT A** hereto) are determined to be "In substantial compliance" with the respective FORM SB-1s with said FORM CF-1s hereby approved as presented.

BE IT FURTHER RESOLVED that page 2 of 2 of each respective property owner's FORM CF-1 as approved be completed and executed for submission and filing with the Auditor.

BE IT FURTHER RESOLVED that the Mayor's Office of Economic Development file a copy of this Resolution and the respective completed and executed FORM CF-1s with the Auditor on or before August 1, 2019 such that said assessed valuation deduction as calculated and certified by the Auditor may be applied to the January 1, 2019 assessment date applicable to taxes due and payable in 2020.

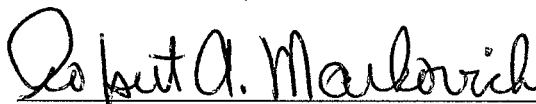
BE IT FURTHER RESOLVED that this Resolution shall have full force and effect from and after its passage by the City Common Council, signing by the President thereof and approval by the Mayor.

See Signature Page

RESOLUTION NO.: R16

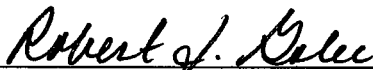
A RESOLUTION OF THE HAMMOND CITY COUNCIL APPROVING CERTAIN FORM CF-1s AS FILED
WITH THE COMMON COUNCIL OF THE CITY OF HAMMOND AS THE DESIGNATING BODY
BY APPLICANTS PREVIOUSLY APPROVED FOR ECONOMIC REVITALIZATION AREA DEDUCTIONS FROM
ASSESSED VALUE, PURSUANT TO INDIANA CODE 6-1.1-12.1

CITY OF HAMMOND, INDIANA COMMON COUNCIL



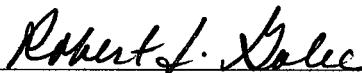
Robert A. Markovich, President
Common Council

ATTEST:



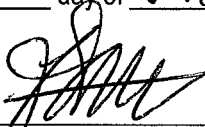
Robert J. Golec, City Clerk
City of Hammond, Indiana.

PRESENTED BY ME, the undersigned City Clerk of the City of Hammond to the Mayor of said City for his
approval on the 25th day of June, 2019.



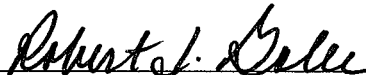
Robert J. Golec, City Clerk.

The foregoing Resolution No. R16 consisting of (4) typewritten pages, including this page was
Approved by the Mayor on the 26th day of June, 2019.



Thomas M. McDermott, Jr., Mayor
City of Hammond, Indiana

PASSED by the City of Hammond Common Council on the 24th day of June, 2019
and Approved by the Mayor on the 26th day of June, 2019.



Robert J. Golec, City Clerk

EXHIBIT A

RESOLUTION NO.: B16

A RESOLUTION OF THE HAMMOND CITY COUNCIL APPROVING CERTAIN FORM CF-1s AS FILED
WITH THE COMMON COUNCIL OF THE CITY OF HAMMOND AS THE DESIGNATING BODY
BY APPLICANTS PREVIOUSLY APPROVED FOR ECONOMIC REVITALIZATION AREA DEDUCTIONS FROM
ASSESSED VALUE, PURSUANT TO INDIANA CODE 6-1.1-12.1

Property Owner	Type of Property	FORM CF-1
FJ Building of Indiana, LLC (d.b.a. American Stair Corporation, Inc.)	Real	FORM CF-1/VBD
FJ Building of Indiana, LLC (d.b.a. American Stair Corporation, Inc.)	Real	FORM CF-1/Real Property
FJ Building of Indiana, LLC (d.b.a. American Stair Corporation, Inc.)	Personal	FORM CF-1/PP
Munster Steel CO INC (d.b.a. Munster Steel Company, Inc.)	Personal	FORM CF-1/PP
Korellis Holdings LLC (d.b.a. Korellis Roofing)	Real	FORM CF-1/Real Property
Korellis Holdings LLC (d.b.a. Korellis Roofing)	Real	FORM CF-1/VBD
Marinello, John (d.b.a. Irisndt)	Real	FORM CF-1/Real Property
Hammond Hospitality LLC (d.b.a. Hampton Inn and Suites)	Real	FORM CF-1/Real Property
Indiana Land Trust Company Trust #120174 (d.b.a. Team Industrial Services)	Real	FORM CF-1/Real Property
Indiana Land Trust Company Trust #5580 & #5992 (d.b.a. EQ Engineers LLC)	Real	FORM CF-1/Real Property



COMPLIANCE WITH STATEMENT OF BENEFITS REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

FILED

20 19 PAY 20 20

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).

RECEIVED

MAY 15 2019

LAKE COUNTY ASSESSOR
JEROME A. PRINCE

MAY 15 2019

JOHN E. FITZSIMMONS
LAKE COUNTY AUDITOR

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 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 (219) 750-1140	
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	
Salaries		6,892,994	
Number of employees retained		104	
Salaries		5,735,479	
Number of additional employees		36	
Salaries		1,784,506	
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	3,299,000	
Less: Values of any property being replaced	(64,726)	0	
Net values upon completion of project	6,268,673	3,788,500	
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:			
SECTION 6 TAXPAYER CERTIFICATION			
I hereby certify that the representations in this statement are true.			
Signature of authorized representative 		Title Vice President, Pete Fitzsimmons	Date signed (month, day, year) May 14, 2019

**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)

Robert A. Markovich

Signature of authorized member

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Daley, HAMMOND City Clerk

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

FILED

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).

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 (219) 750-1140		
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		
Salaries						6,998,294.00		
Number of employees retained						104.00		
Salaries						5,735,479.00		
Number of additional employees						38.00		
Salaries						1,784,508.00		
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		705,960.00	
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		775,960.00	
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	3,055,889	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	3,055,889	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 Vice President, Pete Fitzsimmons		Date signed (month, day, year) May 14, 2019		

LAKE COUNTY ASSESSOR
JEROME A. PRINCE

**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

Robert A. Markovich

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Gale, HAMMOND City Clerk

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

20 19 PAY 20 20

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)

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).

RECEIVED

MAY 15 2019

LAKE COUNTY ASSESSOR
JEROME A. PRINCE

JOHN E. PETALAS

LAKE COUNTY AUDITOR

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	(219) 750-1140	
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 8.00 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	
Salaries	6,998,294.00	
Number of employees retained	104	
Salaries	5,735,479.00	
Number of additional employees	36	
Salaries	1,784,506.00	
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)
	Vice President, Pete Fitzsimmons	May 14, 2019

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

Robert G. M. Arkovich

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Daley, HAMMOND CITY CLERK

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 REAL ESTATE IMPROVEMENTS

State Form 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

20__ PAY 20__

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	Hammond Hospitality LLC		County	Lake
Address of taxpayer (number and street, city, state, and ZIP code)	2848 Carlson Dr Hammond IN 46323		DLGF taxing district number	
Name of contact person			Telephone number	(678) 296-8316

SECTION 2		LOCATION AND DESCRIPTION OF PROPERTY	
Name of designating body	Resolution number	Estimated start date (month, day, year)	
		2015	
Location of property	Actual start date (month, day, year)		
Hammond IN	Oct. 2015		
Description of real property improvements	Estimated completion date (month, day, year)		
4 story Hotel	Aug. 2017		
	Actual completion date (month, day, year)		
	Oct. 2018		

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					

SECTION 4				COST AND VALUES	
COST AND VALUES		REAL ESTATE IMPROVEMENTS			
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE			
Values before project	200,000 ²				
Plus: Values of proposed project	12,109,400				
Less: Values of any property being replaced					
Net values upon completion of project	12,509,400 ²	12,509,400 ²			
ACTUAL	COST	ASSESSED VALUE			
Values before project	200,000 ²				
Plus: Values of proposed project	12,109,400 ²				
Less: Values of any property being replaced	17/A				
Net values upon completion of project	12,509,400 ²	12,509,400			

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	Date signed (month, day, year)		
[Signature]	mgr	4/29/19		

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

Robert A. Markovich

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Salic, Hammond City Clerk

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

Form 51700 (RS/2-13)

Developed by the Department of Local Government Finance

2018 PAY 2019

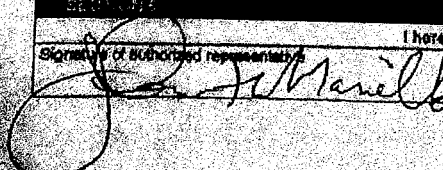
FORM GF-1 / Real Property

PRIVACY NOTICE

The cost and any specific individual's salary information is confidential; the balance of the form is public record per IC 9-1-1-12-1-5.1 (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 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))
4. With the approval of the designating body, compliance information for multiple projects may be consolidated on one (1) compliance form (Form GF-1/Real Property).

SECTION 1: TAXPAYER INFORMATION			
Name of taxpayer John Mannello		County Lake	
Address of taxpayer (number and street, city, state, and ZIP code) 306 Windward Point Rd Columbia, SC 29212		DLGF taxing district number 023	
Name of contact person John Marinello		Telephone number ()	
SECTION 2: LOCATION AND DESCRIPTION OF PROPERTY			
Name of designating body Hammond Common Council		Resolution number R62	
Location of property 7915 Maryland Avenue Hammond, IN 46324 (Parcel # 45-07-15-326-009.000-023)		Estimated start date (month, day, year) July, 2014	
Description of real property improvements Construction of 14,164 sq ft industrial building		Actual start date (month, day, year) July 2014	
		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			
Salaries		129	40
		33,570.00	1,342,800.00
SECTION 4: COST AND VALUES			
COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1		ASSESSED VALUE	
Values before project			
Plus: Values of proposed project	1,500,000.00		268,400.00
Less: Values of any property being replaced	5,700,000.00		1,351,800.00
Net values upon completion of project			
ACTUAL			1,620,200.00
Values before project			
Plus: Values of proposed project			268,400.00
Less: Values of any property being replaced			1,351,800.00
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) 4/19/19

**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

Robert A. Markovich

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Malic, HAMMOND CITY CLERK

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 VACANT BUILDING DEDUCTION

State Form 55183 (2-13)

Prescribed by the Department of Local Government Finance

20 19 PAY 20 20

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 balance of the filing is public record per IC 6-1.1-12.1-5.1 (c) and (d).

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 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	152
Salaries		8,073,300.00	11,077,639.00
Number of employees retained		120	152
Salaries		8,073,300.00	11,077,639.00
Number of additional employees		45	30
Salaries		1,447,200.00	843,041.00

SECTION 4

COST AND VALUES

COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST		ASSESSED VALUE
Values before project	300,000.00		452,500.00
Plus: Values of proposed project	725,000.00		0.00
Less: Values of any property being replaced			0.00
Net values upon completion of project	1,025,000.00		452,500.00
ACTUAL	COST		ASSESSED VALUE
Values before project			405,400.00
Plus: Values of proposed project			0.00
Less: Values of any property being replaced			0.00
Net values upon completion of project			405,400.00

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 MANAGING MEMBER	Date signed (month, day, year) 04/17/2019

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:			
<input checked="checked" 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 <i>Robert J. Markovich</i>		Date signed (month, day, year) <i>6-24-19</i>	
Attested by: <i>Robert J. Gule, Hammond City Clerk</i>		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

20 19 PAY 20 20

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 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-18	Estimated start date (month, day, year) JANUARY 3, 2017
Location of property 1247 and 1333 169TH STREET, HAMMOND, IN 46324		Actual start date (month, day, year) JANUARY 3, 2017
Description of real property improvements Renovating the material storage building, expanding sheet metal construction and remodeling an office building at 1247 169th Street which has been underutilized (1/3 utilized) 45-07-07-401-017.000-023; 45-07-07-252-011.000-023; 45-07-07-252-020.000-023		Estimated completion date (month, day, year) MARCH 31, 2018
		Actual completion date (month, day, year) AUGUST 1, 2018

SECTION 3

EMPLOYEES AND SALARIES

EMPLOYEES AND SALARIES	AS ESTIMATED ON SB-1	ACTUAL
Current number of employees	120	152
Salaries	8,073,300.00	11,077,639
Number of employees retained	120	152
Salaries	8,073,300.00	11,077,639
Number of additional employees	45	30
Salaries	1,447,200.00	843,041

SECTION 4

COST AND VALUES

COST AND VALUES		REAL ESTATE IMPROVEMENTS	
AS ESTIMATED ON SB-1	COST	ASSESSED VALUE	
Values before project	862,600	991,400	
Plus: Values of proposed project	1,240,000		
Less: Values of any property being replaced			
Net values upon completion of project	2,102,600	991,400	
ACTUAL	COST	ASSESSED VALUE	
Values before project		1,240,600	
Plus: Values of proposed project			
Less: Values of any property being replaced			
Net values upon completion of project		1,240,600	

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 MANAGING MEMBER	Date signed (month, day, year) 04/17/2019
--	---------------------------------	---

**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

Robert A. Markovich

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Melie, Hammond City Clerk

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 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

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 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 Donald 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 46324 (Parcel #45-07-15-326-006.000-023)		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		129	171
Salaries		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	1,500,000.00	143,400.00	
Plus: Values of proposed project	5,200,000.00	1,992,000.00	
Less: Values of any property being replaced			
Net values upon completion of project	6,700,000.00	2,135,400.00	
ACTUAL	COST	ASSESSED VALUE	
Values before project		143,400.00	
Plus: Values of proposed project		1,992,000.00	
Less: Values of any property being replaced			
Net values upon completion of project		2,135,400.00	
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) 3/25/19

**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

Robert A. Markovitch

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Daley, Hammond City Clerk

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 51766 (R3 / 2-13)

Prescribed by the Department of Local Government Finance

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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 Donald 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 sq ft 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		129	46
Salaries		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	2,008,800.00
Less: Values of any property being replaced			
Net values upon completion of project		6,700,000.00	2,277,200.00
ACTUAL		COST	ASSESSED VALUE
Values before project			268,400.00
Plus: Values of proposed project			2,008,800.00
Less: Values of any property being replaced			
Net values upon completion of project			2,277,200.00
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 Manager	Date signed (month, day, year) 3/25/19

**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

Robert G. Markovich

Date signed (month, day, year)

6-24-19

Attested by

Robert J. Salee, Hammond City Clerk

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 PERSONAL PROPERTY

State Form 51765 (R4 / 11-16)

Prescribed by the Department of Local Government Finance

FORM 51765

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		2,259,118.00	
Number of employees retained						39		37	
Salaries						1,750,000.00		2,032,483.00	
Number of additional employees						7		5	
Salaries						275,000.00		226,635.00	

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	590,938.00					38,601.00	10,410.00
Less: Values of any property being replaced									
Net values upon completion of project		2,191,644.00	590,938.00					38,601.00	10,410.00

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		408,184.00	
Amount of hazardous waste converted									
Other benefits: Additional investment in equipment since 2015 - \$674,800 - Donations to Hammond & Lake City Charities since 2014 - \$28,630						2,000.00		450.00	

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) 05-10-2019			

**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

Robert J. Markovich

Date signed (month, day, year)

6-24-19

Attested by:

Robert J. Cole, HAMMOND City Clerk

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.