

**EASTLAND MALL**  
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**2015 TAX BILLS**

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# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## SPRING INSTALLMENT - A

PARCEL NUMBER 82-06-23-015-115.026-027

PROPERTY LOCATION: N  
IROQUOIS DR EVANSVILLE IN  
47715

Check here if a change of address  
is indicated on back of form



41419\*\*\*51\*\*\*2.686\*\*1/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

RECEIVED APR 18 2016

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR SPRING PAYMENT \$53,271.56

DELINQUENT AFTER: 5/10/2016

5099 1903 06 230 15 11 50 260 27

DETACH AND RETURN ABOVE COUPON WITH SPRING PAYMENT

STATE PARCEL NUMBER: 82-06-23-015-115.026-027

DEEDED OWNER: SM EASTLAND MALL LLC

LEGAL DESCRIPTION: STOCKWELL INDUST'L PK ALL ADJ VAC ALLEY & PT VAC  
IROQUOIS DR & LOTS 26 27 28 29 & PT LOTS 24 25 32 33 34 35 36 37  
PROPERTY LOCATION: N IROQUOIS DR EVANSVILLE IN 47715

Delinquent after: 5/10/2016  
Tax Due For This Installment \$53,271.56  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
1st Installment \$53,271.56

Go paperless next year!  
Go to eNoticesOnline.com and register with this code: VAN-PBHM3FJQ

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR  
PAYMENT OF BOTH INSTALLMENTS OF YOUR PROPERTY TAX.

The validity of the tax - The time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill. If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block in Table 5 on the TS-1, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

For Questions Concerning Tax Amounts, Please call the County Treasurer's  
office at (812) 435-5248

Mailed payments must have a Postal Service postmark on or before the due date printed on the front of the statement. The payment envelope must be properly addressed and must have sufficient postage. You must have sufficient funds in your checking account at the time we present your check to the bank or your tax payment is void. To notify this office of any ADDRESS CHANGE, check the box on the front of the payment coupon and complete and sign the form, which appears on the reverse side of the payment coupon. To ensure prompt posting of your tax payment, please detach and return the payment coupon with your check.

Important Note: If your mortgage company is responsible for the payment of  
your taxes, please forward this statement intact to them immediately.

DETACH AND RETURN COUPON WITH FALL PAYMENT

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## FALL INSTALLMENT - B

PARCEL NUMBER 82-06-23-015-115.026-027

PROPERTY LOCATION: N  
IROQUOIS DR EVANSVILLE IN  
47715

Check here if a change of address  
is indicated on back of form



SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR FALL PAYMENT \$53,271.56

DELINQUENT AFTER: 11/10/2016

5099 1903 06 230 15 11 50 260 27

41419 1/12

SPRING

FALL

## SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov).

### TAXPAYER AND PROPERTY INFORMATION

**Taxpayer Name**  
SM EASTLAND MALL LLC

**Property Address**  
N IROQUOIS DR EVANSVILLE IN 47715

**Parcel Number**  
82-06-23-015-115.028-027

**Date of Notice**  
March 30, 2016

**Taxing District**  
027 Knight - City of Evansville

**Legal Description** STOCKWELL INDUST'L PK ALL ADJ VAC ALLEY & PT VAC IROQUOIS DR & LOTS 26 27 28 29 & PT LOTS 24 25 32 3

RECEIVED APR 18 2016

41419\*\*\*51\*\*\*2.686\*\*2/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

**Go paperless next year!**

Go to [eNoticesOnline.com](http://eNoticesOnline.com) and register with this code: **VAN-PBHM3FJQ**

**Spring installment due on or  
before 5/10/2016 Fall  
installment due on or before  
11/10/2016**

Other Charges	\$0.00
Delinquent Tax	\$0.00
Delinquent Penalty	\$0.00
<b>Total Due</b>	<b>\$106,543.12</b>

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2014 Pay 2015	2015 Pay 2016
1a. Gross assessed value of homestead property	\$ 0	\$ 0
1b. Gross assessed value of other residential property and farmland	\$ 0	\$ 0
1c. Gross assessed value of all other property, including personal property	\$ 3,343,800	\$ 3,341,900
<b>2. Equals total gross assessed value of property</b>	<b>\$ 3,343,800</b>	<b>\$ 3,341,900</b>
2a. Minus deductions (see Table 5 below)	\$ 0	\$ 0
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$ 3,343,800</b>	<b>\$ 3,341,900</b>
3a. Multiplied by your local tax rate	3.3955	3.4512
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$ 113,538.72</b>	<b>\$ 115,335.66</b>
4a. Minus local property tax credits	\$ .00	\$ .00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$ 7,025.32	\$ 8,792.54
4c. Minus savings due to 65 years & older cap	\$ .00	\$ .00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$ 106,513.40</b>	<b>\$ 106,543.12</b>

Please see Table 4 for a summary of other charges to this property.

**TABLE 2: PROPERTY TAX CAP INFORMATION**

Property tax cap (1%, 2%, or 3% depending upon combination of property types) <sup>1</sup>	\$ 100,314.00	\$ 100,257.00
Adjustment to cap due to voter-approved projects and charges <sup>2</sup>	\$ 6,199.40	\$ 6,286.12
<b>Maximum tax that may be imposed under cap</b>	<b>\$ 106,513.40</b>	<b>\$ 106,543.12</b>

**TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

TAXING AUTHORITY	Tax Rate 2015	Tax Rate 2016	Tax Amount 2015	Tax Amount 2016	Tax Difference 2015-2016	Percent Difference
County	0.7260	0.7294	\$ 24,275.99	\$ 24,375.82	\$ 99.83	.41 %
Township	0.0165	0.0168	\$ 551.73	\$ 561.44	\$ 9.71	1.76 %
School District	0.9074	0.9347	\$ 30,341.64	\$ 31,236.74	\$ 895.10	2.95 %
City	1.4881	1.5139	\$ 49,759.09	\$ 50,593.03	\$ 833.94	1.68 %
Library	0.2043	0.2032	\$ 6,831.38	\$ 6,790.74	\$ -40.64	-.59 %
Tax Increment						
Special District	0.0532	0.0532	\$ 1,778.89	\$ 1,777.89	\$ -1.00	-.06 %
<b>Total</b>	<b>3.3955</b>	<b>3.4512</b>	<b>\$ 113,538.72</b>	<b>\$ 115,335.66</b>	<b>\$ 1,796.94</b>	<b>1.58 %</b>

**TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

LEVYING AUTHORITY	2015	2016	% Change
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**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>3</sup>**

TYPE OF DEDUCTION	2015	2016
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**TOTAL ADJUSTMENTS** \$ 00 \$ 00 (00) % **TOTAL DEDUCTIONS** \$ 0 \$ 0

- The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4b even if your net property tax bill is lower than this amount.
- Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate. For more information, see the back of this document.
- If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.

### **NOTICE OF PROPERTY TAX ASSESSMENTS**

**Name and Address of Taxpayer** – The owner and mailing address of the owner of record as of the date of this notice.

**Date of Notice/Due Date** – Date that the property tax bill was mailed and the date by which payment must be made in order to avoid late charges.

**Property Number (State/Local)** – State mandated property number of the taxable real estate and the local parcel number, if applicable.

**Taxing District** – The number assigned by the Department of Local Government Finance to the taxing district in which this property is located.

#### **TABLE 1: SUMMARY OF YOUR TAXES**

**Tax Summary Item** – The amounts involved with calculating your real estate property taxes.

**Taxes 2014 Pay 2015** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2015 Pay 2016** – The summary of calculations based on this year's tax rates.

**Tax Relief Credits** – Credits are determined annually and are used to reduce property tax liabilities applicable to properties in this table.

- **Local Property Tax Credits** – Relief credit as paid by the City/Town and/or County. Revenue generated by the local option income tax may be used to reduce property tax bills.
- **Over 65 Circuit Breaker Credit** – Credit for a calendar year if homestead qualifies and age, adjusted gross income, homestead assessed value, and other eligibility requirements are met. The credit caps the increase of the homestead property tax liability of credit recipient at two percent (2%).

#### **TABLE 2: PROPERTY TAX CAP INFORMATION**

**Property Tax Cap** – Property may not be taxed above caps prescribed by law, unless voters approve additional taxes. Those caps are 1% for homesteads, 2% for other residential property and farm land, and 3% for all other classes of property. When voters approve additional spending in a referendum, an adjustment to the cap is made to reflect the additional expense. This excess revenue is calculated as a separate value and added to the cap figure. This new value is considered your effective property tax cap or the **maximum liability that may be imposed under the cap**. Taxpayers should note that the circuit breaker cap amount is the combined cap amount for all classes of property applicable to a parcel.

#### **TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

**Taxing Authority** – The name of the unit levying the taxes.

**Tax Rate 2015** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2015.

**Tax Rate 2016** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2015** – The amount of taxes for this property allocated to each taxing authority for 2015.

**Tax Amount 2016** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2015-2016** – The difference in dollars between current taxes and prior year taxes for each taxing authority.

**Percent Difference** – The percent change between last year's tax amount and this year's tax amount for each taxing authority.

#### **TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

**Levying Authority** – The type of additional charge added to your property tax bill such as sewer, ditch, or other special assessment.

**Amount 2015** – The total amount of other charges added to your tax bill in 2015.

**Amount 2016** – The total amount of other charges added to your tax bill for the current year.

#### **TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

**Type of Deduction** – No deduction is automatic. All must be applied for with the appropriate office by the applicable due date. Various restrictions apply. For more information, call the County Auditor at (812) 435-5293 or visit [http://www.vanderburgh.org/auditor/prop\\_exemptions.html](http://www.vanderburgh.org/auditor/prop_exemptions.html). Deductions documented in this bill can include the following:

- **Abatement** – Deduction for eligible properties where taxes have been lowered or eliminated, generally through the action of the City Council or County Council.
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter.
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone.
- **Geothermal** – Deduction for eligible properties using geothermal devices.
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence.
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction.
- **Mortgage** – Deduction for mortgaged property for eligible persons.
- **Nonprofit** – Exemption for eligible properties. See IC 6-1.1-10.
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits.
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability.

**Amount 2015** – The amount deducted from your bill in 2015 for each benefit.

**Amount 2016** – The amount deducted from your bill this year for each benefit.

Information on the valuation of your property and a copy of the property record card can be obtained from your Assessor at <http://www.vanderburghassessor.org/GeneralSearch.aspx>. To obtain a review of an assessment, the taxpayer must file an appeal not later than forty-five (45) days after the date of the required notice (Form 11). If the assessing official fails to send proper notice (Form 11) as required, the taxpayer's tax bill serves as notice of the taxpayer's right to appeal. The appeal filed by a taxpayer (optional Form 130) must include: (1) name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. A taxpayer may file a Correction of Error (Form 133) appeal with the County Auditor to allege objective errors only (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15 (found at <http://www.in.gov/legislative/ic/code/title6/ar1.1/ch15.html>).

For further instructions on filing an appeal or correction of error, contact your County Assessor at (812) 435-5267.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 15, 2016 for mobile homes assessed under IC 6-1.1-7 and March 1, 2015 for real property).

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## SPRING INSTALLMENT - A

PARCEL NUMBER 82-06-23-017-106.015-027

PROPERTY LOCATION: 800  
N GREEN RIVER RD  
EVANSVILLE IN 47715

Check here if a change of address  
is indicated on back of form



41419\*\*\*51\*\*\*2.686\*\*3/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

RECEIVED APR 18 2016

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR SPRING PAYMENT \$566,087.01

DELINQUENT AFTER: 5/10/2016

5099 1903 0623017106015027

DETACH AND RETURN ABOVE COUPON WITH SPRING PAYMENT

STATE PARCEL NUMBER: 82-06-23-017-106.015-027

LEGAL DESCRIPTION: PT SE NE 23-6-10

DEEDED OWNER: SM EASTLAND MALL LLC

PROPERTY LOCATION: 800 N GREEN RIVER RD EVANSVILLE IN 47715

Delinquent after: 5/10/2016  
Tax Due For This Installment \$566,087.01  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
1st Installment \$566,087.01

Go paperless next year!  
Go to eNoticesOnline.com and register with this code: VAN-PBHM3FJQ

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR  
PAYMENT OF BOTH INSTALLMENTS OF YOUR PROPERTY TAX.

The validity of the tax - The time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill. If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block in Table 5 on the TS-1, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

For Questions Concerning Tax Amounts, Please call the County Treasurer's  
office at (812) 435-5248

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Important Note: If your mortgage company is responsible for the payment of  
your taxes, please forward this statement intact to them immediately.

DETACH AND RETURN COUPON WITH FALL PAYMENT

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

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## FALL INSTALLMENT - B

PARCEL NUMBER 82-06-23-017-106.015-027

PROPERTY LOCATION: 800  
N GREEN RIVER RD  
EVANSVILLE IN 47715

Check here if a change of address  
is indicated on back of form



SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR FALL PAYMENT \$566,087.01

DELINQUENT AFTER: 11/10/2016

5099 1903 0623017106015027

41419 3/12

SPRING

FALL

## SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov).

### TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name SM EASTLAND MALL LLC	Property Address 800 N GREEN RIVER RD EVANSVILLE IN 47715	Parcel Number 82-06-23-017-108.015-027	Date of Notice March 30, 2016	Taxing District 027 Knight - City of Evansville
Legal Description PT SE NE 23-6-10				

41419\*\*\*51\*\*\*2.686\*\*4/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

RECEIVED APR 18 2016

**Go paperless next year!**

Go to [eNoticesOnline.com](http://eNoticesOnline.com) and register with this code: **VAN-PBHM3FJQ**

**Spring installment due on or  
before 5/10/2016 Fall  
installment due on or before  
11/10/2016**

Other Charges	\$0.00
Delinquent Tax	\$0.00
Delinquent Penalty	\$0.00
<b>Total Due</b>	<b>\$1,132,174.02</b>

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2014 Pay 2015	2015 Pay 2016
1a. Gross assessed value of homestead property	\$ 0	\$ 0
1b. Gross assessed value of other residential property and farmland	\$ 0	\$ 0
1c. Gross assessed value of all other property, including personal property	\$ 37,585,500	\$ 35,512,500
<b>2. Equals total gross assessed value of property</b>	<b>\$ 37,585,500</b>	<b>\$ 35,512,500</b>
2a. Minus deductions (see Table 5 below)	\$ 0	\$ 0
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$ 37,585,500</b>	<b>\$ 35,512,500</b>
3a. Multiplied by your local tax rate	3.3955	3.4512
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$ 1,276,215.66</b>	<b>\$ 1,225,607.40</b>
4a. Minus local property tax credits	\$ .00	\$ .00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$ 78,967.14	\$ 93,433.38
4c. Minus savings due to 65 years & older cap	\$ .00	\$ .00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$ 1,197,248.52</b>	<b>\$ 1,132,174.02</b>

Please see Table 4 for a summary of other charges to this property.

**TABLE 2: PROPERTY TAX CAP INFORMATION**

Property tax cap (1%, 2%, or 3% depending upon combination of property types) <sup>1</sup>	\$ 1,127,565.00	\$ 1,065,375.00
Adjustment to cap due to voter-approved projects and charges <sup>2</sup>	\$ 69,683.52	\$ 66,799.02
<b>Maximum tax that may be imposed under cap</b>	<b>\$ 1,197,248.52</b>	<b>\$ 1,132,174.02</b>

**TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

TAXING AUTHORITY	Tax Rate 2015	Tax Rate 2016	Tax Amount 2015	Tax Amount 2016	Tax Difference 2015-2016	Percent Difference
County	0.7260	0.7294	\$ 272,870.74	\$ 259,028.17	\$ -13,842.57	-5.07 %
Township	0.0165	0.0168	\$ 6,201.61	\$ 5,966.10	\$ -235.51	-3.80 %
School District	0.9074	0.9347	\$ 341,050.83	\$ 331,935.34	\$ -9,115.49	-2.67 %
City	1.4881	1.5139	\$ 559,309.84	\$ 537,623.74	\$ -21,686.10	-3.88 %
Library	0.2043	0.2032	\$ 76,787.18	\$ 72,161.40	\$ -4,625.78	-6.02 %
Tax Increment						
Special District	0.0532	0.0532	\$ 19,995.46	\$ 18,892.65	\$ -1,102.81	-5.52 %
<b>Total</b>	<b>3.3955</b>	<b>3.4512</b>	<b>\$ 1,276,215.66</b>	<b>\$ 1,225,607.40</b>	<b>\$ -50,608.26</b>	<b>-3.97 %</b>

**TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

LEVYING AUTHORITY	2015	2016	% Change
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**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>3</sup>**

TYPE OF DEDUCTION	2015	2016
-------------------	------	------

**TOTAL ADJUSTMENTS** \$ 00 \$ 00 (00) % **TOTAL DEDUCTIONS** \$ 0 \$ 0

- The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4b even if your net property tax bill is lower than this amount.
- Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate. For more information, see the back of this document.
- If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.



### **NOTICE OF PROPERTY TAX ASSESSMENTS**

**Name and Address of Taxpayer** – The owner and mailing address of the owner of record as of the date of this notice.

**Date of Notice/Due Date** – Date that the property tax bill was mailed and the date by which payment must be made in order to avoid late charges.

**Property Number (State/Local)** – State mandated property number of the taxable real estate and the local parcel number, if applicable.

**Taxing District** – The number assigned by the Department of Local Government Finance to the taxing district in which this property is located.

#### **TABLE 1: SUMMARY OF YOUR TAXES**

**Tax Summary Item** – The amounts involved with calculating your real estate property taxes.

**Taxes 2014 Pay 2015** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2015 Pay 2016** – The summary of calculations based on this year's tax rates.

**Tax Relief Credits** – Credits are determined annually and are used to reduce property tax liabilities applicable to properties in this table.

- **Local Property Tax Credits** – Relief credit as paid by the City/Town and/or County. Revenue generated by the local option income tax may be used to reduce property tax bills.
- **Over 65 Circuit Breaker Credit** – Credit for a calendar year if homestead qualifies and age, adjusted gross income, homestead assessed value, and other eligibility requirements are met. The credit caps the increase of the homestead property tax liability of credit recipient at two percent (2%).

#### **TABLE 2: PROPERTY TAX CAP INFORMATION**

**Property Tax Cap** – Property may not be taxed above caps prescribed by law, unless voters approve additional taxes. Those caps are 1% for homesteads, 2% for other residential property and farm land, and 3% for all other classes of property. When voters approve additional spending in a referendum, an **adjustment to the cap** is made to reflect the additional expense. This excess revenue is calculated as a separate value and added to the cap figure. This new value is considered your effective property tax cap or the **maximum liability that may be imposed under the cap**. Taxpayers should note that the circuit breaker cap amount is the combined cap amount for all classes of property applicable to a parcel.

#### **TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

**Taxing Authority** – The name of the unit levying the taxes.

**Tax Rate 2015** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2015.

**Tax Rate 2016** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2015** – The amount of taxes for this property allocated to each taxing authority for 2015.

**Tax Amount 2016** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2015-2016** – The difference in dollars between current taxes and prior year taxes for each taxing authority.

**Percent Difference** – The percent change between last year's tax amount and this year's tax amount for each taxing authority.

#### **TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

**Levying Authority** – The type of additional charge added to your property tax bill such as sewer, ditch, or other special assessment.

**Amount 2015** – The total amount of other charges added to your tax bill in 2015.

**Amount 2016** – The total amount of other charges added to your tax bill for the current year.

#### **TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

**Type of Deduction** – No deduction is automatic. All must be applied for with the appropriate office by the applicable due date. Various restrictions apply. For more information, call the County Auditor at (812) 435-5293 or visit [http://www.vanderburgh.org/auditor/prop\\_exemptions.html](http://www.vanderburgh.org/auditor/prop_exemptions.html). Deductions documented in this bill can include the following:

- **Abatement** – Deduction for eligible properties where taxes have been lowered or eliminated, generally through the action of the City Council or County Council.
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter.
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone.
- **Geothermal** – Deduction for eligible properties using geothermal devices.
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence.
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction.
- **Mortgage** – Deduction for mortgaged property for eligible persons.
- **Nonprofit** – Exemption for eligible properties. See IC 6-1.1-10.
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits.
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability.

**Amount 2015** – The amount deducted from your bill in 2015 for each benefit.

**Amount 2016** – The amount deducted from your bill this year for each benefit.

Information on the valuation of your property and a copy of the property record card can be obtained from your Assessor at <http://www.vanderburghassessor.org/GeneralSearch.aspx>. To obtain a review of an assessment, the taxpayer must file an appeal not later than forty-five (45) days after the date of the required notice (Form 11). If the assessing official fails to send proper notice (Form 11) as required, the taxpayer's tax bill serves as notice of the taxpayer's right to appeal. The appeal filed by a taxpayer (optional Form 130) must include: (1) name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. A taxpayer may file a Correction of Error (Form 133) appeal with the County Auditor to allege objective errors only (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15 (found at <http://www.in.gov/legislative/ic/code/title6/ar1.1/ch15.html>).

For further instructions on filing an appeal or correction of error, contact your County Assessor at (812) 435-5267.

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 15, 2016 for mobile homes assessed under IC 6-1.1-7 and March 1, 2015 for real property).**

## Vanderburgh Treasurer

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## Tax Record

Last Update: 4/6/2016

SPECIAL MESSAGE TO PROPERTY OWNER			
<b>Property taxes are constitutionally capped at 1% of property value for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at <a href="http://www.budgetnotices.in.gov">www.budgetnotices.in.gov</a>.</b>			
Property Number	Property Type	Taxing Unit	Tax Year
82-06-23-017-106.049-027	Real Property	Knight - City of Evansville	2015 Pay 2016
<b>Name / Address</b> SM EASTLAND MALL LLC 4220 EDISON LAKES PKY MISHAWAKA IN 46545		<b>Map Number</b> 09-710-17-106-049	
<b>Location:</b> 600 N GREEN RIVER RD, EVANSVILLE IN 47715			
<b>Legal Description</b> CITY KNIGHT-3 PT E1/2 SE 23-6-10			
TABLE 1: SUMMARY OF YOUR TAXES			
Assessed Value And Tax Summary			2015 Pay 2016
1a. Gross Assessed Value (AV) of homestead property (capped at 1%)			0
1b. Gross AV of residential property and farmland (capped at 2%)			0
1c. Gross AV of all other property, including personal property (capped at 3%)			785,200
<b>2. Equals Total Gross Assessed Value of Property</b>			785,200
2a. Minus Deductions (See Table 5 Below)			- 0
<b>3. Equals Subtotal of Net Assessed Value of Property</b>			785,200
3a. Multiplied by Your Local Tax Rate			3.4512
<b>4. Equals Gross Tax Liability (See Table 3 Below)</b>			27,098.82
4a. Minus Local Property Tax Credits			- 0.00
4b. Minus Savings Due to Property Tax Cap (See Table 2 Below)			- 2,065.86
4c. Minus Savings Due to 65 Years & Older Cap			- 0.00
<b>5. Total Property Tax Liability</b>			25,032.96
Please See Table 4 for a Summary of Other Charges to This Property			
TABLE 2: PROPERTY TAX CAP INFORMATION			
Property Tax Cap (Equal to 1%, 2% or 3% of Line 2, Depending on Type of Property) <sup>1</sup>			23,556.00
Adjustment to Cap Due to Voter-Approved Projects And Charges <sup>2</sup>			1,476.96
<b>Maximum Tax That May Be Imposed Under Cap</b>			25,032.96
TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS			
Taxing Authority			2015 Pay 2016
County			5,727.25
Township			131.91



School District	7,339.26
City	11,887.14
Library	1,595.53
Tax Increment	0.00
Special District	417.73
Total	27,098.82

TABLE 4: OTHER APPLICABLE CHARGES		TABLE 5: APPLICABLE DEDUCTIONS	
Levying Authority	2015 Pay 2016	Type of Deduction	2015 Pay 2016
		Blind/Disabled	0
		Geothermal	0
		Homestead/Standard	0
		Mortgage	0
		Over 65	0
		Veterans	0
		Abatement	0
		Enterprise Zone	0
		Investment	0
		Supplemental Standard	0
		Other	0
<b>TOTAL OTHER CHARGES</b>	0.00	<b>TOTAL DEDUCTIONS</b>	0

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4c even if your net property tax bill is lower than this amount.  
 2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creating of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate.  
 3. If any circumstance has changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have notified the county auditor the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Delinquent After Tuesday, May 10, 2016		Delinquent After Thursday, November 10, 2016	
Current Property Tax	12,516.48	Current Property Tax	12,516.48
Other Charges (See Table 4)	0.00	Other Charges (See Table 4)	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
LESS PREPAYMENTS	0.00	LESS PREPAYMENTS	0.00
<b>Amount Due for SPRING</b>	<b>12,516.48</b>	<b>Amount Due for FALL</b>	<b>12,516.48</b>

If there are no prior delinquencies, a five percent (5%) penalty will be added if the installment of the tax bill is paid within thirty (30) calendar days after the due date. A ten percent (10%) penalty will be added if an installment of the tax bill is not paid within thirty (30) calendar days after the due date or there are prior delinquencies.

PREVIOUS YEAR TAX INFORMATION FOR 2014 PAY 2015 (*As of Nov 10, 2015 )	
TAX DETAILS	
Gross Assessed Value of Land	433,500
Gross Assessed Value of Improvements	352,300
Total Deduction Amount	0
Tax Rate	3.3955
Gross Tax Liability	26,681.84
Minus Total Credit Amount (State, Local and Circuit Breaker)	1,650.96

Net Tax		25,030.88	
FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Property Tax Amount	12,515.44	Property Tax Amount	12,515.44
Other Charges	0.00	Other Charges	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
Amount Paid	12,515.44	Amount Paid	12,515.44
Balance Due At Year End*	0.00	Balance Due At Year End*	0.00

## Vanderburgh Treasurer

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## Tax Record

Last Update: 4/6/2016

SPECIAL MESSAGE TO PROPERTY OWNER			
<b>Property taxes are constitutionally capped at 1% of property value for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at <a href="http://www.budgetnotices.in.gov">www.budgetnotices.in.gov</a>.</b>			
Property Number	Property Type	Taxing Unit	Tax Year
82-06-23-017-106.055-027	Real Property	Knight - City of Evansville	2015 Pay 2016
<b>Name / Address</b> SM EASTLAND MALL LLC % FIFTH THIRD BANK 38 FOUNTAIN SQUARE PLAZA CINCINNATI OH 45263		<b>Map Number</b> 09-710-17-106-055	
<b>Location:</b> 1250 N GREEN RIVER RD, EVANSVILLE IN 47713			
<b>Legal Description</b> PT SE NE 23-6-10			
TABLE 1: SUMMARY OF YOUR TAXES			
Assessed Value And Tax Summary			2015 Pay 2016
1a. Gross Assessed Value (AV) of homestead property (capped at 1%)			0
1b. Gross AV of residential property and farmland (capped at 2%)			0
1c. Gross AV of all other property, including personal property (capped at 3%)			1,701,600
<b>2. Equals Total Gross Assessed Value of Property</b>			1,701,600
2a. Minus Deductions (See Table 5 Below)			- 0
<b>3. Equals Subtotal of Net Assessed Value of Property</b>			1,701,600
3a. Multiplied by Your Local Tax Rate			3.4512
<b>4. Equals Gross Tax Liability (See Table 3 Below)</b>			58,725.62
4a. Minus Local Property Tax Credits			- 0.00
4b. Minus Savings Due to Property Tax Cap (See Table 2 Below)			- 4,476.90
4c. Minus Savings Due to 65 Years & Older Cap			- 0.00
<b>5. Total Property Tax Liability</b>			54,248.72
Please See Table 4 for a Summary of Other Charges to This Property			
TABLE 2: PROPERTY TAX CAP INFORMATION			
Property Tax Cap (Equal to 1%, 2% or 3% of Line 2, Depending on Type of Property) <sup>1</sup>			51,048.00
Adjustment to Cap Due to Voter-Approved Projects And Charges <sup>2</sup>			3,200.72
<b>Maximum Tax That May Be Imposed Under Cap</b>			54,248.72
TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS			
Taxing Authority			2015 Pay 2016
County			12,411.47
Township			285.87

School District		15,904.86
City		25,760.52
Library		3,457.65
Tax Increment		0.00
Special District		905.25
Total		58,725.62

TABLE 4: OTHER APPLICABLE CHARGES		TABLE 5: APPLICABLE DEDUCTIONS	
Levying Authority	2015 Pay 2016	Type of Deduction	2015 Pay 2016
		Blind/Disabled	0
		Geothermal	0
		Homestead/Standard	0
		Mortgage	0
		Over 65	0
		Veterans	0
		Abatement	0
		Enterprise Zone	0
		Investment	0
		Supplemental Standard	0
		Other	0
<b>TOTAL OTHER CHARGES</b>	0.00	<b>TOTAL DEDUCTIONS</b>	0

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4c even if your net property tax bill is lower than this amount.

2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creating of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate.

3. If any circumstance has changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have notified the county auditor the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Delinquent After Tuesday, May 10, 2016		Delinquent After Thursday, November 10, 2016	
Current Property Tax	27,124.36	Current Property Tax	27,124.36
Other Charges (See Table 4)	0.00	Other Charges (See Table 4)	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
LESS PREPAYMENTS	0.00	LESS PREPAYMENTS	0.00
<b>Amount Due for SPRING</b>	<b>27,124.36</b>	<b>Amount Due for FALL</b>	<b>27,124.36</b>

If there are no prior delinquencies, a five percent (5%) penalty will be added if the installment of the tax bill is paid within thirty (30) calendar days after the due date. A ten percent (10%) penalty will be added if an installment of the tax bill is not paid within thirty (30) calendar days after the due date or there are prior delinquencies.

PREVIOUS YEAR TAX INFORMATION FOR 2014 PAY 2015 (*As of Nov 10, 2015 )	
TAX DETAILS	
Gross Assessed Value of Land	769,500
Gross Assessed Value of Improvements	974,500
Total Deduction Amount	0
Tax Rate	3.3955
Gross Tax Liability	59,217.52
Minus Total Credit Amount (State, Local and Circuit Breaker)	3,664.14

Net Tax		55,553.38	
FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Property Tax Amount	27,776.69	Property Tax Amount	27,776.69
Other Charges	0.00	Other Charges	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
Amount Paid	27,776.69	Amount Paid	27,776.69
Balance Due At Year End*	0.00	Balance Due At Year End*	0.00

## Vanderburgh Treasurer

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## Tax Record

Last Update: 4/6/2016

SPECIAL MESSAGE TO PROPERTY OWNER			
<b>Property taxes are constitutionally capped at 1% of property value for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at <a href="http://www.budgetnotices.in.gov">www.budgetnotices.in.gov</a>.</b>			
Property Number	Property Type	Taxing Unit	Tax Year
82-06-23-017-106.056-027	Real Property	Knight - City of Evansville	2015 Pay 2016
<b>Name / Address</b> SM EASTLAND MALL LLC PO BOX 695019 ORLANDO FL 32869-9901		<b>Map Number</b> 09-710-17-106-056	
<b>Location:</b> 1100 N GREEN RIVER RD, EVANSVILLE IN 47715			
<b>Legal Description</b> CITY KNIGHT-3 PT SE NE 23-6-10			
TABLE 1: SUMMARY OF YOUR TAXES			
Assessed Value And Tax Summary			2015 Pay 2016
1a. Gross Assessed Value (AV) of homestead property (capped at 1%)			0
1b. Gross AV of residential property and farmland (capped at 2%)			0
1c. Gross AV of all other property, including personal property (capped at 3%)			800,600
<b>2. Equals Total Gross Assessed Value of Property</b>			800,600
2a. Minus Deductions (See Table 5 Below)			- 0
<b>3. Equals Subtotal of Net Assessed Value of Property</b>			800,600
3a. Multiplied by Your Local Tax Rate			3.4512
<b>4. Equals Gross Tax Liability (See Table 3 Below)</b>			27,630.30
4a. Minus Local Property Tax Credits			- 0.00
4b. Minus Savings Due to Property Tax Cap (See Table 2 Below)			- 2,106.38
4c. Minus Savings Due to 65 Years & Older Cap			- 0.00
<b>5. Total Property Tax Liability</b>			25,523.92
Please See Table 4 for a Summary of Other Charges to This Property			
TABLE 2: PROPERTY TAX CAP INFORMATION			
Property Tax Cap (Equal to 1%, 2% or 3% of Line 2, Depending on Type of Property) <sup>1</sup>			24,018.00
Adjustment to Cap Due to Voter-Approved Projects And Charges <sup>2</sup>			1,505.92
<b>Maximum Tax That May Be Imposed Under Cap</b>			25,523.92
TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS			
Taxing Authority			2015 Pay 2016
County			5,839.57
Township			134.50

School District	7,483.21
City	12,120.28
Library	1,626.82
Tax Increment	0.00
Special District	425.92
Total	27,630.30

TABLE 4: OTHER APPLICABLE CHARGES		TABLE 5: APPLICABLE DEDUCTIONS	
Levying Authority	2015 Pay 2016	Type of Deduction	2015 Pay 2016
		Blind/Disabled	0
		Geothermal	0
		Homestead/Standard	0
		Mortgage	0
		Over 65	0
		Veterans	0
		Abatement	0
		Enterprise Zone	0
		Investment	0
		Supplemental Standard	0
		Other	0
<b>TOTAL OTHER CHARGES</b>	0.00	<b>TOTAL DEDUCTIONS</b>	0

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4c even if your net property tax bill is lower than this amount.  
 2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creating of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate.  
 3. If any circumstance has changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have notified the county auditor the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Delinquent After Tuesday, May 10, 2016		Delinquent After Thursday, November 10, 2016	
Current Property Tax	12,761.96	Current Property Tax	12,761.96
Other Charges (See Table 4)	0.00	Other Charges (See Table 4)	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
LESS PREPAYMENTS	0.00	LESS PREPAYMENTS	0.00
<b>Amount Due for SPRING</b>	<b>12,761.96</b>	<b>Amount Due for FALL</b>	<b>12,761.96</b>

If there are no prior delinquencies, a five percent (5%) penalty will be added if the installment of the tax bill is paid within thirty (30) calendar days after the due date. A ten percent (10%) penalty will be added if an installment of the tax bill is not paid within thirty (30) calendar days after the due date or there are prior delinquencies.

PREVIOUS YEAR TAX INFORMATION FOR 2014 PAY 2015 (*As of Nov 10, 2015 )	
TAX DETAILS	
Gross Assessed Value of Land	531,900
Gross Assessed Value of Improvements	268,700
Total Deduction Amount	0
Tax Rate	3.3955
Gross Tax Liability	27,184.38
Minus Total Credit Amount (State, Local and Circuit Breaker)	1,682.06

Net Tax		25,502.32	
FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Property Tax Amount	12,751.16	Property Tax Amount	12,751.16
Other Charges	0.00	Other Charges	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
Amount Paid	12,751.16	Amount Paid	12,751.16
Balance Due At Year End*	0.00	Balance Due At Year End*	0.00



## Vanderburgh Treasurer

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## Tax Record

Last Update: 4/6/2016

SPECIAL MESSAGE TO PROPERTY OWNER			
<b>Property taxes are constitutionally capped at 1% of property value for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at <a href="http://www.budgetnotices.in.gov">www.budgetnotices.in.gov</a>.</b>			
Property Number	Property Type	Taxing Unit	Tax Year
82-06-23-017-106.057-027	Real Property	Knight - City of Evansville	2015 Pay 2016
<b>Name / Address</b> SM EASTLAND MALL LLC % FOOD CONCEPTS INTERNATION 2575 SOUTH LOOP # 289 LUBBOCK TX 79423		<b>Map Number</b> 09-710-17-106-057	
<b>Location:</b> 1000 N GREEN RIVER RD, EVANSVILLE IN 47715			
<b>Legal Description</b> CITY KNIGHT-3 PT NE1/4 23-6-10			
TABLE 1: SUMMARY OF YOUR TAXES			
<b>Assessed Value And Tax Summary</b>			<b>2015 Pay 2016</b>
1a. Gross Assessed Value (AV) of homestead property (capped at 1%)			0
1b. Gross AV of residential property and farmland (capped at 2%)			0
1c. Gross AV of all other property, including personal property (capped at 3%)			1,229,500
<b>2. Equals Total Gross Assessed Value of Property</b>			1,229,500
2a. Minus Deductions (See Table 5 Below)			- 0
<b>3. Equals Subtotal of Net Assessed Value of Property</b>			1,229,500
3a. Multiplied by Your Local Tax Rate			3.4512
<b>4. Equals Gross Tax Liability (See Table 3 Below)</b>			42,432.50
4a. Minus Local Property Tax Credits			- 0.00
4b. Minus Savings Due to Property Tax Cap (See Table 2 Below)			- 3,234.82
4c. Minus Savings Due to 65 Years & Older Cap			- 0.00
<b>5. Total Property Tax Liability</b>			39,197.68
Please See Table 4 for a Summary of Other Charges to This Property			
TABLE 2: PROPERTY TAX CAP INFORMATION			
Property Tax Cap (Equal to 1%, 2% or 3% of Line 2, Depending on Type of Property) <sup>1</sup>			36,885.00
Adjustment to Cap Due to Voter-Approved Projects And Charges <sup>2</sup>			2,312.68
<b>Maximum Tax That May Be Imposed Under Cap</b>			39,197.68
TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS			
<b>Taxing Authority</b>			<b>2015 Pay 2016</b>
County			8,967.97
Township			206.56

School District	11,492.14
City	18,613.40
Library	2,498.34
Tax Increment	0.00
Special District	654.09
Total	42,432.50

TABLE 4: OTHER APPLICABLE CHARGES		TABLE 5: APPLICABLE DEDUCTIONS	
Levying Authority	2015 Pay 2016	Type of Deduction	2015 Pay 2016
		Blind/Disabled	0
		Geothermal	0
		Homestead/Standard	0
		Mortgage	0
		Over 65	0
		Veterans	0
		Abatement	0
		Enterprise Zone	0
		Investment	0
		Supplemental Standard	0
		Other	0
<b>TOTAL OTHER CHARGES</b>	<b>0.00</b>	<b>TOTAL DEDUCTIONS</b>	<b>0</b>

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4c even if your net property tax bill is lower than this amount.  
 2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creating of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate.  
 3. If any circumstance has changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have notified the county auditor the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Delinquent After Tuesday, May 10, 2016		Delinquent After Thursday, November 10, 2016	
Current Property Tax	19,598.84	Current Property Tax	19,598.84
Other Charges (See Table 4)	0.00	Other Charges (See Table 4)	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
LESS PREPAYMENTS	0.00	LESS PREPAYMENTS	0.00
<b>Amount Due for SPRING</b>	<b>19,598.84</b>	<b>Amount Due for FALL</b>	<b>19,598.84</b>

If there are no prior delinquencies, a five percent (5%) penalty will be added if the installment of the tax bill is paid within thirty (30) calendar days after the due date. A ten percent (10%) penalty will be added if an installment of the tax bill is not paid within thirty (30) calendar days after the due date or there are prior delinquencies.

PREVIOUS YEAR TAX INFORMATION FOR 2014 PAY 2015 (*As of Nov 10, 2015)	
TAX DETAILS	
Gross Assessed Value of Land	532,100
Gross Assessed Value of Improvements	761,700
Total Deduction Amount	0
Tax Rate	3.3955
Gross Tax Liability	43,930.98
Minus Total Credit Amount (State, Local and Circuit Breaker)	2,718.28

Net Tax		41,212.70	
FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Property Tax Amount	20,606.35	Property Tax Amount	20,606.35
Other Charges	0.00	Other Charges	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
Amount Paid	20,606.35	Amount Paid	20,606.35
Balance Due At Year End*	0.00	Balance Due At Year End*	0.00

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORMS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## SPRING INSTALLMENT - A

PARCEL NUMBER 82-06-23-017-106.058-027

PROPERTY LOCATION: N  
GREEN RIVER RD EVANSVILLE  
IN 47715

Check here if a change of address  
is indicated on back of form



41419\*\*\*51\*\*\*2.686\*\*7/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

RECEIVED APR 18 2016

PAY THIS AMOUNT  
FOR SPRING PAYMENT \$19,444.22

DELINQUENT AFTER: 5/10/2016

5099 1903 06 230 17 1060 580 27

DETACH AND RETURN ABOVE COUPON WITH SPRING PAYMENT

STATE PARCEL NUMBER: 82-06-23-017-106.058-027

LEGAL DESCRIPTION: PT SE NE 23-6-10

DEEDED OWNER: SM EASTLAND MALL LLC

PROPERTY LOCATION: N GREEN RIVER RD EVANSVILLE IN 47715

Delinquent after: 5/10/2016  
Tax Due For This Installment \$19,444.22  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
1st Installment \$19,444.22

Go paperless next year!  
Go to eNoticesOnline.com and register with this code: VAN-PBHM3FJQ

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR  
PAYMENT OF BOTH INSTALLMENTS OF YOUR PROPERTY TAX.

The validity of the tax - The time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill. If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block in Table 5 on the TS-1, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

For Questions Concerning Tax Amounts, Please call the County Treasurer's  
office at (812) 435-5248

Mailed payments must have a Postal Service postmark on or before the due date printed on the front of the statement. The payment envelope must be properly addressed and must have sufficient postage. You must have sufficient funds in your checking account at the time we present your check to the bank or your tax payment is void. To notify this office of any ADDRESS CHANGE, check the box on the front of the payment coupon and complete and sign the form, which appears on the reverse side of the payment coupon. To ensure prompt posting of your tax payment, please detach and return the payment coupon with your check.

Important Note: If your mortgage company is responsible for the payment of  
your taxes, please forward this statement intact to them immediately.

DETACH AND RETURN COUPON WITH FALL PAYMENT

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1.1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## FALL INSTALLMENT - B

PARCEL NUMBER 82-06-23-017-106.058-027

PROPERTY LOCATION: N  
GREEN RIVER RD EVANSVILLE  
IN 47715

Check here if a change of address  
is indicated on back of form



SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR FALL PAYMENT \$19,444.22

DELINQUENT AFTER: 11/10/2016

5099 1903 06 230 17 1060 580 27

41419 7/12

SPRING

FALL

## SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov).

### TAXPAYER AND PROPERTY INFORMATION

**Taxpayer Name**  
SM EASTLAND MALL LLC

**Property Address**  
N GREEN RIVER RD EVANSVILLE IN 47715

**Parcel Number**  
82-06-23-017-106.058-027

**Date of Notice**  
March 30, 2016

**Taxing District**  
027 Knight - City of Evansville

**Legal Description** PT SE NE 23-6-10

41419\*\*\*51\*\*\*2.686\*\*8/12\*  
SM EASTLAND MALL  
PO BOX 847  
CARLSBAD CA 92018-0847

RECEIVED APR 18 2016

**Go paperless next year!**

Go to [eNoticesOnline.com](http://eNoticesOnline.com) and register with this code: VAN-PBHM3FJQ

Spring installment due on or  
before 5/10/2016 Fall  
installment due on or before  
11/10/2016

Other Charges \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
Total Due \$38,888.44

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2014 Pay 2015	2015 Pay 2016
1a. Gross assessed value of homestead property	\$ 0	\$ 0
1b. Gross assessed value of other residential property and farmland	\$ 0	\$ 0
1c. Gross assessed value of all other property, including personal property	\$ 1,221,900	\$ 1,219,800
2. Equals total gross assessed value of property	\$ 1,221,900	\$ 1,219,800
2a. Minus deductions (see Table 5 below)	\$ 0	\$ 0
3. Equals subtotal of net assessed value of property	\$ 1,221,900	\$ 1,219,800
3a. Multiplied by your local tax rate	3.3955	3.4512
4. Equals gross tax liability (see Table 3 below)	\$ 41,489.62	\$ 42,097.74
4a. Minus local property tax credits	\$ .00	\$ .00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$ 2,567.22	\$ 3,209.30
4c. Minus savings due to 65 years & older cap	\$ .00	\$ .00
5. Total property tax liability (see remittance coupon for total amount due)	\$ 38,922.40	\$ 38,888.44

Please see Table 4 for a summary of other charges to this property.

**TABLE 2: PROPERTY TAX CAP INFORMATION**

Property tax cap (1%, 2%, or 3% depending upon combination of property types) <sup>1</sup>	\$ 36,657.00	\$ 36,594.00
Adjustment to cap due to voter-approved projects and charges <sup>2</sup>	\$ 2,265.40	\$ 2,294.44
Maximum tax that may be imposed under cap	\$ 38,922.40	\$ 38,888.44

**TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

TAXING AUTHORITY	Tax Rate 2015	Tax Rate 2016	Tax Amount 2015	Tax Amount 2016	Tax Difference 2015-2016	Percent Difference
County	0.7260	0.7294	\$ 8,871.00	\$ 8,897.22	\$ 26.22	.30 %
Township	0.0165	0.0168	\$ 201.61	\$ 204.93	\$ 3.32	1.65 %
School District	0.9074	0.9347	\$ 11,087.52	\$ 11,401.47	\$ 313.95	2.83 %
City	1.4881	1.5139	\$ 18,183.09	\$ 18,466.55	\$ 283.46	1.56 %
Library	0.2043	0.2032	\$ 2,496.34	\$ 2,478.63	\$ -17.71	-.71 %
Tax Increment						
Special District	0.0532	0.0532	\$ 650.06	\$ 648.94	\$ -1.12	-.17 %
Total	3.3955	3.4512	\$ 41,489.62	\$ 42,097.74	\$ 608.12	1.47 %

**TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

LEVYING AUTHORITY	2015	2016	% Change
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**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>3</sup>**

TYPE OF DEDUCTION	2015	2016
-------------------	------	------

**TOTAL ADJUSTMENTS** \$ 00 \$ 00 (00) % **TOTAL DEDUCTIONS** \$ 0 \$ 0

- The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4b even if your net property tax bill is lower than this amount.
- Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate. For more information, see the back of this document.
- If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.

### **NOTICE OF PROPERTY TAX ASSESSMENTS**

**Name and Address of Taxpayer** – The owner and mailing address of the owner of record as of the date of this notice.

**Date of Notice/Due Date** – Date that the property tax bill was mailed and the date by which payment must be made in order to avoid late charges.

**Property Number (State/Local)** – State mandated property number of the taxable real estate and the local parcel number, if applicable.

**Taxing District** – The number assigned by the Department of Local Government Finance to the taxing district in which this property is located.

#### **TABLE 1: SUMMARY OF YOUR TAXES**

**Tax Summary Item** – The amounts involved with calculating your real estate property taxes.

**Taxes 2014 Pay 2015** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2015 Pay 2016** – The summary of calculations based on this year's tax rates.

**Tax Relief Credits** – Credits are determined annually and are used to reduce property tax liabilities applicable to properties in this table.

- **Local Property Tax Credits** – Relief credit as paid by the City/Town and/or County. Revenue generated by the local option income tax may be used to reduce property tax bills.
- **Over 65 Circuit Breaker Credit** – Credit for a calendar year if homestead qualifies and age, adjusted gross income, homestead assessed value, and other eligibility requirements are met. The credit caps the increase of the homestead property tax liability of credit recipient at two percent (2%).

#### **TABLE 2: PROPERTY TAX CAP INFORMATION**

**Property Tax Cap** – Property may not be taxed above caps prescribed by law, unless voters approve additional taxes. Those caps are 1% for homesteads, 2% for other residential property and farm land, and 3% for all other classes of property. When voters approve additional spending in a referendum, an **adjustment to the cap** is made to reflect the additional expense. This excess revenue is calculated as a separate value and added to the cap figure. This new value is considered your effective property tax cap or the **maximum liability that may be imposed under the cap**. Taxpayers should note that the circuit breaker cap amount is the combined cap amount for all classes of property applicable to a parcel.

#### **TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

**Taxing Authority** – The name of the unit levying the taxes.

**Tax Rate 2015** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2015.

**Tax Rate 2016** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2015** – The amount of taxes for this property allocated to each taxing authority for 2015.

**Tax Amount 2016** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2015-2016** – The difference in dollars between current taxes and prior year taxes for each taxing authority.

**Percent Difference** – The percent change between last year's tax amount and this year's tax amount for each taxing authority.

#### **TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

**Levying Authority** – The type of additional charge added to your property tax bill such as sewer, ditch, or other special assessment.

**Amount 2015** – The total amount of other charges added to your tax bill in 2015.

**Amount 2016** – The total amount of other charges added to your tax bill for the current year.

#### **TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

**Type of Deduction** – No deduction is automatic. All must be applied for with the appropriate office by the applicable due date. Various restrictions apply. For more information, call the County Auditor at (812) 435-5293 or visit [http://www.vanderburgh.org/auditor/prop\\_exemptions.html](http://www.vanderburgh.org/auditor/prop_exemptions.html).

Deductions documented in this bill can include the following:

- **Abatement** – Deduction for eligible properties where taxes have been lowered or eliminated, generally through the action of the City Council or County Council.
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter.
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone.
- **Geothermal** – Deduction for eligible properties using geothermal devices.
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence.
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction.
- **Mortgage** – Deduction for mortgaged property for eligible persons.
- **Nonprofit** – Exemption for eligible properties. See IC 6-1.1-10.
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits.
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability.

**Amount 2015** – The amount deducted from your bill in 2015 for each benefit.

**Amount 2016** – The amount deducted from your bill this year for each benefit.

Information on the valuation of your property and a copy of the property record card can be obtained from your Assessor at <http://www.vanderburghassessor.org/GeneralSearch.aspx>. To obtain a review of an assessment, the taxpayer must file an appeal not later than forty-five (45) days after the date of the required notice (Form 11). If the assessing official fails to send proper notice (Form 11) as required, the taxpayer's tax bill serves as notice of the taxpayer's right to appeal. The appeal filed by a taxpayer (optional Form 130) must include: (1) name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. A taxpayer may file a Correction of Error (Form 133) appeal with the County Auditor to allege objective errors only (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15 (found at <http://www.in.gov/legislative/ic/code/title6/ar1.1/ch15.html>).

For further instructions on filing an appeal or correction of error, contact your County Assessor at (812) 435-5267.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 15, 2016 for mobile homes assessed under IC 6-1.1-7 and March 1, 2015 for real property).

## Vanderburgh Treasurer

generated on 4/6/2016 3:06:21 PM CDT

## Tax Record

Last Update: 4/6/2016

SPECIAL MESSAGE TO PROPERTY OWNER			
<b>Property taxes are constitutionally capped at 1% of property value for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at <a href="http://www.budgetnotices.in.gov">www.budgetnotices.in.gov</a>.</b>			
Property Number	Property Type	Taxing Unit	Tax Year
82-06-23-017-106.059-027	Real Property	Knight - City of Evansville	2015 Pay 2016
<b>Name / Address</b> SM EASTLAND MALL LLC % REGENCY PROPERTIES 330 CROSS POINTE BLVD EVANSVILLE IN 47715		<b>Map Number</b> 09-710-17-106-059	
<b>Location:</b> 500 N GREEN RIVER RD, EVANSVILLE IN 47715			
<b>Legal Description</b> PT SE NE 23-6-10			
TABLE 1: SUMMARY OF YOUR TAXES			
Assessed Value And Tax Summary			2015 Pay 2016
1a. Gross Assessed Value (AV) of homestead property (capped at 1%)			0
1b. Gross AV of residential property and farmland (capped at 2%)			0
1c. Gross AV of all other property, including personal property (capped at 3%)			1,215,800
<b>2. Equals Total Gross Assessed Value of Property</b>			1,215,800
2a. Minus Deductions (See Table 5 Below)			- 0
<b>3. Equals Subtotal of Net Assessed Value of Property</b>			1,215,800
3a. Multiplied by Your Local Tax Rate			3.4512
<b>4. Equals Gross Tax Liability (See Table 3 Below)</b>			41,959.68
4a. Minus Local Property Tax Credits			- 0.00
4b. Minus Savings Due to Property Tax Cap (See Table 2 Below)			- 3,198.76
4c. Minus Savings Due to 65 Years & Older Cap			- 0.00
<b>5. Total Property Tax Liability</b>			38,760.92
Please See Table 4 for a Summary of Other Charges to This Property			
TABLE 2: PROPERTY TAX CAP INFORMATION			
Property Tax Cap (Equal to 1%, 2% or 3% of Line 2, Depending on Type of Property) <sup>1</sup>			36,474.00
Adjustment to Cap Due to Voter-Approved Projects And Charges <sup>2</sup>			2,286.92
<b>Maximum Tax That May Be Imposed Under Cap</b>			38,760.92
TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS			
Taxing Authority			2015 Pay 2016
County			8,868.04
Township			204.25

School District	11,364.08
City	18,405.99
Library	2,470.51
Tax Increment	0.00
Special District	646.81
<b>Total</b>	<b>41,959.68</b>

TABLE 4: OTHER APPLICABLE CHARGES		TABLE 5: APPLICABLE DEDUCTIONS	
Levying Authority	2015 Pay 2016	Type of Deduction	2015 Pay 2016
		Blind/Disabled	0
		Geothermal	0
		Homestead/Standard	0
		Mortgage	0
		Over 65	0
		Veterans	0
		Abatement	0
		Enterprise Zone	0
		Investment	0
		Supplemental Standard	0
		Other	0
<b>TOTAL OTHER CHARGES</b>	<b>0.00</b>	<b>TOTAL DEDUCTIONS</b>	<b>0</b>

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4c even if your net property tax bill is lower than this amount.  
 2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creating of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate.  
 3. If any circumstance has changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have notified the county auditor the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Delinquent After Tuesday, May 10, 2016		Delinquent After Thursday, November 10, 2016	
Current Property Tax	19,380.46	Current Property Tax	19,380.46
Other Charges (See Table 4)	0.00	Other Charges (See Table 4)	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
LESS PREPAYMENTS	0.00	LESS PREPAYMENTS	0.00
<b>Amount Due for SPRING</b>	<b>19,380.46</b>	<b>Amount Due for FALL</b>	<b>19,380.46</b>

If there are no prior delinquencies, a five percent (5%) penalty will be added if the installment of the tax bill is paid within thirty (30) calendar days after the due date. A ten percent (10%) penalty will be added if an installment of the tax bill is not paid within thirty (30) calendar days after the due date or there are prior delinquencies.

PREVIOUS YEAR TAX INFORMATION FOR 2014 PAY 2015 (*As of Nov 10, 2015 )	
TAX DETAILS	
Gross Assessed Value of Land	534,900
Gross Assessed Value of Improvements	696,700
Total Deduction Amount	0
Tax Rate	3.3955
Gross Tax Liability	41,818.98
Minus Total Credit Amount (State, Local and Circuit Breaker)	2,587.60



Net Tax		39,231.38	
FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Property Tax Amount	19,615.69	Property Tax Amount	19,615.69
Other Charges	0.00	Other Charges	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
Amount Paid	19,615.69	Amount Paid	19,615.69
Balance Due At Year End*	0.00	Balance Due At Year End*	0.00

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1-1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## SPRING INSTALLMENT - A

PARCEL NUMBER 82-06-23-017-106.060-027



41419\*\*\*51\*\*\*2.686\*\*9/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

PROPERTY LOCATION: N  
GREEN RIVER RD EVANSVILLE  
IN 47715

Check here if a change of address  
is indicated on back of form

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

RECEIVED APR 18 2016

PAY THIS AMOUNT  
FOR SPRING PAYMENT \$100,095.18

DELINQUENT AFTER: 5/10/2016

5099 1903 06 230 17 1060600 27

DETACH AND RETURN ABOVE COUPON WITH SPRING PAYMENT

STATE PARCEL NUMBER: 82-06-23-017-106.060-027

LEGAL DESCRIPTION: CITY KNIGHT-3 PT SE NE 23-6-10

DEEDED OWNER: SM EASTLAND MALL LLC

PROPERTY LOCATION: N GREEN RIVER RD EVANSVILLE IN 47715

Delinquent after: 5/10/2016  
Tax Due For This Installment \$100,095.18  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
1st Installment \$100,095.18

Delinquent after: 11/10/2016  
Tax Due For This Installment \$100,095.18  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
2nd Installment \$100,095.18

Go paperless next year!  
Go to eNoticesOnline.com and register with this code: VAN-PBHM3FJQ

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR  
PAYMENT OF BOTH INSTALLMENTS OF YOUR PROPERTY TAX.

The validity of the tax - The time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill. If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block in Table 5 on the TS-1, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

For Questions Concerning Tax Amounts, Please call the County Treasurer's  
office at (812) 435-5248

Mailed payments must have a Postal Service postmark on or before the due date printed on the front of the statement. The payment envelope must be properly addressed and must have sufficient postage. You must have sufficient funds in your checking account at the time we present your check to the bank or your tax payment is void. To notify this office of any ADDRESS CHANGE, check the box on the front of the payment coupon and complete and sign the form, which appears on the reverse side of the payment coupon. To ensure prompt posting of your tax payment, please detach and return the payment coupon with your check.

Important Note: If your mortgage company is responsible for the payment of  
your taxes, please forward this statement intact to them immediately.

DETACH AND RETURN COUPON WITH FALL PAYMENT

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1-1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## FALL INSTALLMENT - B

PARCEL NUMBER 82-06-23-017-106.060-027



SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

PROPERTY LOCATION: N  
GREEN RIVER RD EVANSVILLE  
IN 47715

Check here if a change of address  
is indicated on back of form

Return Payment To:  
VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR FALL PAYMENT \$100,095.18

DELINQUENT AFTER: 11/10/2016

5099 1903 06 230 17 1060600 27

41419 9/12

SPRING

FALL

## SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov).

### TAXPAYER AND PROPERTY INFORMATION

**Taxpayer Name**  
SM EASTLAND MALL LLC

**Property Address**  
N GREEN RIVER RD EVANSVILLE IN 47715

**Parcel Number**  
82-05-23-017-108.060-027

**Date of Notice**  
March 30, 2016

**Taxing District**  
027 Knight - City of Evansville

RECEIVED APR 18 2016

**Legal Description** CITY KNIGHT-3 PT SE NE 23-6-10

41419\*\*\*51\*\*\*2.686\*\*10/12\*  
SM EASTLAND MALL LLC  
PO BOX 847  
CARLSBAD CA 92018-0847

**Go paperless next year!**

Go to [eNoticesOnline.com](http://eNoticesOnline.com) and register with this code: VAN-PBHM3FJQ

Spring installment due on or  
before 5/10/2016 Fall  
installment due on or before  
11/10/2016

Other Charges \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
Total Due \$200,190.36

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2014 Pay 2015	2015 Pay 2016
1a. Gross assessed value of homestead property	\$ 0	\$ 0
1b. Gross assessed value of other residential property and farmland	\$ 0	\$ 0
1c. Gross assessed value of all other property, including personal property	\$ 6,282,500	\$ 6,279,300
2. Equals total gross assessed value of property	\$ 6,282,500	\$ 6,279,300
2a. Minus deductions (see Table 5 below)	\$ 0	\$ 0
3. Equals subtotal of net assessed value of property	\$ 6,282,500	\$ 6,279,300
3a. Multiplied by your local tax rate	3.3955	3.4512
4. Equals gross tax liability (see Table 3 below)	\$ 213,322.28	\$ 216,711.20
4a. Minus local property tax credits	\$ .00	\$ .00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$ 13,199.54	\$ 16,520.84
4c. Minus savings due to 65 years & older cap	\$ .00	\$ .00
5. Total property tax liability (see remittance coupon for total amount due)	\$ 200,122.74	\$ 200,190.36

Please see Table 4 for a summary of other charges to this property.

**TABLE 2: PROPERTY TAX CAP INFORMATION**

Property tax cap (1%, 2%, or 3% depending upon combination of property types) <sup>1</sup>	\$ 188,475.00	\$ 188,379.00
Adjustment to cap due to voter-approved projects and charges <sup>2</sup>	\$ 11,647.74	\$ 11,811.36
Maximum tax that may be imposed under cap	\$ 200,122.74	\$ 200,190.36

**TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

TAXING AUTHORITY	Tax Rate 2015	Tax Rate 2016	Tax Amount 2015	Tax Amount 2016	Tax Difference 2015-2016	Percent Difference
County	0.7260	0.7294	\$ 45,610.95	\$ 45,801.21	\$ 190.26	.42 %
Township	0.0165	0.0168	\$ 1,036.61	\$ 1,054.92	\$ 18.31	1.77 %
School District	0.9074	0.9347	\$ 57,007.40	\$ 58,692.62	\$ 1,685.22	2.96 %
City	1.4881	1.5139	\$ 93,489.88	\$ 95,062.32	\$ 1,572.44	1.68 %
Library	0.2043	0.2032	\$ 12,835.15	\$ 12,759.54	\$ -75.61	-.59 %
Tax Increment						
Special District	0.0532	0.0532	\$ 3,342.29	\$ 3,340.59	\$ -1.70	-.05 %
Total	3.3955	3.4512	\$ 213,322.28	\$ 216,711.20	\$ 3,388.92	1.59 %

**TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

LEVYING AUTHORITY	2015	2016	% Change
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**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY<sup>3</sup>**

TYPE OF DEDUCTION	2015	2016
-------------------	------	------

TOTAL ADJUSTMENTS \$ 0.00 \$ 0.00 (0.00) % TOTAL DEDUCTIONS \$ 0.00 \$ 0.00

- The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4b even if your net property tax bill is lower than this amount.
- Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rule. For more information, see the back of this document.
- If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.



### **NOTICE OF PROPERTY TAX ASSESSMENTS**

**Name and Address of Taxpayer** – The owner and mailing address of the owner of record as of the date of this notice.

**Date of Notice/Due Date** – Date that the property tax bill was mailed and the date by which payment must be made in order to avoid late charges.

**Property Number (State/Local)** – State mandated property number of the taxable real estate and the local parcel number, if applicable.

**Taxing District** – The number assigned by the Department of Local Government Finance to the taxing district in which this property is located.

### **TABLE 1: SUMMARY OF YOUR TAXES**

**Tax Summary Item** – The amounts involved with calculating your real estate property taxes.

**Taxes 2014 Pay 2015** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2015 Pay 2016** – The summary of calculations based on this year's tax rates.

**Tax Relief Credits** – Credits are determined annually and are used to reduce property tax liabilities applicable to properties in this table.

- **Local Property Tax Credits** – Relief credit as paid by the City/Town and/or County. Revenue generated by the local option income tax may be used to reduce property tax bills.
- **Over 65 Circuit Breaker Credit** – Credit for a calendar year if homestead qualifies and age, adjusted gross income, homestead assessed value, and other eligibility requirements are met. The credit caps the increase of the homestead property tax liability of credit recipient at two percent (2%).

### **TABLE 2: PROPERTY TAX CAP INFORMATION**

**Property Tax Cap** – Property may not be taxed above caps prescribed by law, unless voters approve additional taxes. Those caps are 1% for homesteads, 2% for other residential property and farm land, and 3% for all other classes of property. When voters approve additional spending in a referendum, an **adjustment to the cap** is made to reflect the additional expense. This excess revenue is calculated as a separate value and added to the cap figure. This new value is considered your effective property tax cap or the **maximum liability that may be imposed under the cap**. Taxpayers should note that the circuit breaker cap amount is the combined cap amount for all classes of property applicable to a parcel.

### **TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

**Taxing Authority** – The name of the unit levying the taxes.

**Tax Rate 2015** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2015.

**Tax Rate 2016** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2015** – The amount of taxes for this property allocated to each taxing authority for 2015.

**Tax Amount 2016** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2015-2016** – The difference in dollars between current taxes and prior year taxes for each taxing authority.

**Percent Difference** – The percent change between last year's tax amount and this year's tax amount for each taxing authority.

### **TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

**Levying Authority** – The type of additional charge added to your property tax bill such as sewer, ditch, or other special assessment.

**Amount 2015** – The total amount of other charges added to your tax bill in 2015.

**Amount 2016** – The total amount of other charges added to your tax bill for the current year.

### **TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

**Type of Deduction** – No deduction is automatic. All must be applied for with the appropriate office by the applicable due date. Various restrictions apply. For more information, call the County Auditor at (812) 435-5293 or visit [http://www.vanderburgh.org/auditor/prop\\_exemptions.html](http://www.vanderburgh.org/auditor/prop_exemptions.html). Deductions documented in this bill can include the following:

- **Abatement** – Deduction for eligible properties where taxes have been lowered or eliminated, generally through the action of the City Council or County Council.
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter.
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone.
- **Geothermal** – Deduction for eligible properties using geothermal devices.
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence.
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction.
- **Mortgage** – Deduction for mortgaged property for eligible persons.
- **Nonprofit** – Exemption for eligible properties. See IC 6-1.1-10.
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits.
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability.

**Amount 2015** – The amount deducted from your bill in 2015 for each benefit.

**Amount 2016** – The amount deducted from your bill this year for each benefit.

Information on the valuation of your property and a copy of the property record card can be obtained from your Assessor at <http://www.vanderburghassessor.org/GeneralSearch.aspx>. To obtain a review of an assessment, the taxpayer must file an appeal not later than forty-five (45) days after the date of the required notice (Form 11). If the assessing official fails to send proper notice (Form 11) as required, the taxpayer's tax bill serves as notice of the taxpayer's right to appeal. The appeal filed by a taxpayer (optional Form 130) must include: (1) name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. A taxpayer may file a Correction of Error (Form 133) appeal with the County Auditor to allege objective errors only (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15 (found at <http://www.in.gov/legislative/ic/code/title6/ar1.1/ch15.html>).

For further instructions on filing an appeal or correction of error, contact your County Assessor at (812) 435-5267.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 15, 2016 for mobile homes assessed under IC 6-1.1-7 and March 1, 2015 for real property).

## Vanderburgh Treasurer

generated on 4/6/2016 3:07:07 PM CDT

## Tax Record

Last Update: 4/6/2016

SPECIAL MESSAGE TO PROPERTY OWNER			
<b>Property taxes are constitutionally capped at 1% of property value for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at <a href="http://www.budgetnotices.in.gov">www.budgetnotices.in.gov</a>.</b>			
Property Number	Property Type	Taxing Unit	Tax Year
82-06-23-017-106.070-027	Real Property	Knight - City of Evansville	2015 Pay 2016
<b>Name / Address</b> SM EASTLAND MALL LLC D/B/A WENDY'S #327 4201 MANNHEIM RD SUITE A JASPER IN 47546		<b>Map Number</b> 09-710-17-106-070	
<b>Location:</b> 550 N GREEN RIVER RD, EVANSVILLE IN 47715			
<b>Legal Description</b> CITY KNIGHT-3 PT SE NE 23-6-10			
TABLE 1: SUMMARY OF YOUR TAXES			
Assessed Value And Tax Summary			2015 Pay 2016
1a. Gross Assessed Value (AV) of homestead property (capped at 1%)			0
1b. Gross AV of residential property and farmland (capped at 2%)			0
1c. Gross AV of all other property, including personal property (capped at 3%)			425,400
<b>2. Equals Total Gross Assessed Value of Property</b>			425,400
2a. Minus Deductions (See Table 5 Below)			- 0
<b>3. Equals Subtotal of Net Assessed Value of Property</b>			425,400
3a. Multiplied by Your Local Tax Rate			3.4512
<b>4. Equals Gross Tax Liability (See Table 3 Below)</b>			14,681.40
4a. Minus Local Property Tax Credits			- 0.00
4b. Minus Savings Due to Property Tax Cap (See Table 2 Below)			- 1,119.22
4c. Minus Savings Due to 65 Years & Older Cap			- 0.00
<b>5. Total Property Tax Liability</b>			13,562.18
Please See Table 4 for a Summary of Other Charges to This Property			
TABLE 2: PROPERTY TAX CAP INFORMATION			
Property Tax Cap (Equal to 1%, 2% or 3% of Line 2, Depending on Type of Property) <sup>1</sup>			12,762.00
Adjustment to Cap Due to Voter-Approved Projects And Charges <sup>2</sup>			800.18
<b>Maximum Tax That May Be Imposed Under Cap</b>			13,562.18
TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS			
Taxing Authority			2015 Pay 2016
County			3,102.87
Township			71.47

School District		3,976.21
City		6,440.13
Library		864.41
Tax Increment		0.00
Special District		226.31
Total		14,681.40

TABLE 4: OTHER APPLICABLE CHARGES		TABLE 5: APPLICABLE DEDUCTIONS	
Levying Authority	2015 Pay 2016	Type of Deduction	2015 Pay 2016
		Blind/Disabled	0
		Geothermal	0
		Homestead/Standard	0
		Mortgage	0
		Over 65	0
		Veterans	0
		Abatement	0
		Enterprise Zone	0
		Investment	0
		Supplemental Standard	0
		Other	0
<b>TOTAL OTHER CHARGES</b>	0.00	<b>TOTAL DEDUCTIONS</b>	0

1. The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4c even if your net property tax bill is lower than this amount.

2. Charges not subject to the property tax cap include property tax levies approved by voters through referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creating of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate.

3. If any circumstance has changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have notified the county auditor the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Delinquent After Tuesday, May 10, 2016		Delinquent After Thursday, November 10, 2016	
Current Property Tax	6,781.09	Current Property Tax	6,781.09
Other Charges (See Table 4)	0.00	Other Charges (See Table 4)	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
LESS PREPAYMENTS	0.00	LESS PREPAYMENTS	0.00
<b>Amount Due for SPRING</b>	<b>6,781.09</b>	<b>Amount Due for FALL</b>	<b>6,781.09</b>

If there are no prior delinquencies, a five percent (5%) penalty will be added if the installment of the tax bill is paid within thirty (30) calendar days after the due date. A ten percent (10%) penalty will be added if an installment of the tax bill is not paid within thirty (30) calendar days after the due date or there are prior delinquencies.

PREVIOUS YEAR TAX INFORMATION FOR 2014 PAY 2015 (*As of Nov 10, 2015 )	
<b>TAX DETAILS</b>	
Gross Assessed Value of Land	291,900
Gross Assessed Value of Improvements	130,400
Total Deduction Amount	0
Tax Rate	3.3955
Gross Tax Liability	14,339.20
Minus Total Credit Amount (State, Local and Circuit Breaker)	887.26

Net Tax		13,451.94	
FIRST INSTALLMENT (SPRING)		SECOND INSTALLMENT (FALL)	
Property Tax Amount	6,725.97	Property Tax Amount	6,725.97
Other Charges	0.00	Other Charges	0.00
Delinquent Tax	0.00	Delinquent Tax	0.00
Delinquent Penalty	0.00	Delinquent Penalty	0.00
Amount Paid	6,725.97	Amount Paid	6,725.97
Balance Due At Year End*	0.00	Balance Due At Year End*	0.00

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1-1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## SPRING INSTALLMENT - A

PARCEL NUMBER 82-10-09-09-21182-027

PROPERTY LOCATION: 800  
N GREEN RIVER RD  
EVANSVILLE IN 47715-0000

Check here if a change of address  
is indicated on back of form



40275\*\*133\*\*50\*\*0.786\*\*1/2\*\*\*\*\*AUTO\*\*MIXED AADC 990  
SM EASTLAND MALL LLC C/O RYAN LLC  
EASTLAND MALL 3350  
PO BOX 847  
CARLSBAD CA 92018-0847

RECEIVED APR 18 2016

## Return Payment To:

VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR SPRING PAYMENT

\$8,265.95

DELINQUENT AFTER:

5/10/2016

5099 1903: 10090921182027

DETACH AND RETURN ABOVE COUPON WITH SPRING PAYMENT

STATE PARCEL NUMBER: 82-10-09-09-21182-027

LEGAL DESCRIPTION: OTHER ACTIVITIES RELATED TO REAL ESTATE

DEEDED OWNER: SM EASTLAND MALL LLC C/O RYAN LLC

PROPERTY LOCATION: 800 N GREEN RIVER RD EVANSVILLE IN  
47715-0000

Delinquent after: 5/10/2016  
Tax Due For This Installment \$8,265.95  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
1st Installment \$8,265.95

Go paperless next year!  
Go to eNoticesOnline.com and register with this code: VAN-UL7K9BRC

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR  
PAYMENT OF BOTH INSTALLMENTS OF YOUR PROPERTY TAX.

The validity of the tax - The time at which the tax is payable or any subsequent proceeding instituted for the collection of the tax is not affected by the failure of a person to receive his tax bill. If any circumstances have changed that would make you ineligible for a deduction that you have been allowed in the exemption block in Table 5 on the TS-1, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you will be liable for taxes and penalties on the amount deducted.

For Questions Concerning Tax Amounts, Please call the County Treasurer's  
office at (812) 435-5248

Mailed payments must have a Postal Service postmark on or before the due date printed on the front of the statement. The payment envelope must be properly addressed and must have sufficient postage. You must have sufficient funds in your checking account at the time we present your check to the bank or your tax payment is void. To notify this office of any ADDRESS CHANGE, check the box on the front of the payment coupon and complete and sign the form, which appears on the reverse side of the payment coupon. To ensure prompt posting of your tax payment, please detach and return the payment coupon with your check.

Important Note: If your mortgage company is responsible for the payment of  
your taxes, please forward this statement intact to them immediately.

Delinquent after: 11/10/2016  
Tax Due For This Installment \$8,265.95  
Other Charges (See Table 4) \$0.00  
Delinquent Tax \$0.00  
Delinquent Penalty \$0.00  
LESS PREPAYMENTS: \$0.00

Pay This Amount for  
2nd Installment \$8,265.95

DETACH AND RETURN COUPON WITH FALL PAYMENT

# 2015 VANDERBURGH COUNTY PAY 2016

TREASURER FORM TS-1A-2

IF THERE ARE NO PRIOR DELINQUENCIES, A FIVE PERCENT (5%) PENALTY WILL BE ADDED IF THE INSTALLMENT OF THE TAX BILL IS PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE. A TEN PERCENT (10%) PENALTY WILL BE ADDED IF AN INSTALLMENT OF THE TAX BILL IS NOT PAID WITHIN THIRTY (30) CALENDAR DAYS AFTER THE DUE DATE OR THERE ARE PRIOR DELINQUENCIES. NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENT OF BOTH INSTALLMENTS FOR YOUR 2015 PAY 2016 TAXES. PLEASE NOTE THAT FOR MOBILE HOMES ASSESSED UNDER IC 6-1-1-7, THIS BILL REFLECTS TAXES ASSESSED AND DUE IN 2016.

## FALL INSTALLMENT - B

PARCEL NUMBER 82-10-09-09-21182-027

PROPERTY LOCATION: 800  
N GREEN RIVER RD  
EVANSVILLE IN 47715-0000

Check here if a change of address  
is indicated on back of form



SM EASTLAND MALL LLC C/O RYAN LLC  
EASTLAND MALL 3350  
PO BOX 847  
CARLSBAD CA 92018-0847

## Return Payment To:

VANDERBURGH COUNTY TREASURER  
PO BOX 77  
EVANSVILLE IN 47701-0077

PAY THIS AMOUNT  
FOR FALL PAYMENT

\$8,265.95

DELINQUENT AFTER:

11/10/2016

5099 1903: 10090921182027

40275 1/2

SPRING

FALL



## SPECIAL MESSAGE TO PROPERTY OWNER

Property taxes are constitutionally capped at 1% of property values for homesteads (owner-occupied), 2% for other residential property and farmland, and 3% for all other property. Please note that local government unit annual budget notices are now available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov).

### TAXPAYER AND PROPERTY INFORMATION

<b>Taxpayer Name</b> SM EASTLAND MALL LLC C/O RYAN LLC	<b>Property Address</b> 800 N GREEN RIVER RD EVANSVILLE IN 47716-0000	<b>Parcel Number</b> 82-10-09-09-21182-027	<b>Date of Notice</b> March 30, 2016	<b>Taxing District</b> 027 Knight - City of Evansville
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**Legal Description** OTHER ACTIVITIES RELATED TO REAL ESTATE

40275\*133\*\*50\*\*\*0.766\*\*2/2\*\*\*\*\*AUTO\*\*MIXED AADC 990  
SM EASTLAND MALL LLC C/O RYAN LLC  
EASTLAND MALL 3350  
PO BOX 847  
CARLSBAD CA 92018-0847

RECEIVED APR 18 2016

**Go paperless next year!**

Go to [eNoticesOnline.com](http://eNoticesOnline.com) and register with this code: **VAN-UL7K9BRC**

Spring installment due on or  
before 5/10/2016 Fall  
installment due on or before  
11/10/2016

Other Charges	\$0.00
Delinquent Tax	\$0.00
Delinquent Penalty	\$0.00
<b>Total Due</b>	<b>\$16,531.90</b>

**TABLE 1: SUMMARY OF YOUR TAXES**

ASSESSED VALUE AND TAX SUMMARY	2014 Pay 2015	2015 Pay 2016
1a. Gross assessed value of homestead property	\$ 0	\$ 0
1b. Gross assessed value of other residential property and farmland	\$ 0	\$ 0
1c. Gross assessed value of all other property, including personal property	\$ 397,080	\$ 518,550
<b>2. Equals total gross assessed value of property</b>	<b>\$ 397,080</b>	<b>\$ 518,550</b>
2a. Minus deductions (see Table 5 below)	\$ 0	\$ 0
<b>3. Equals subtotal of net assessed value of property</b>	<b>\$ 397,080</b>	<b>\$ 518,550</b>
3a. Multiplied by your local tax rate	3.3955	3.4512
<b>4. Equals gross tax liability (see Table 3 below)</b>	<b>\$ 13,482.86</b>	<b>\$ 17,896.20</b>
4a. Minus local property tax credits	\$ 0.00	\$ 0.00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$ 834.26	\$ 1,364.30
4c. Minus savings due to 65 years & older cap	\$ 0.00	\$ 0.00
<b>5. Total property tax liability (see remittance coupon for total amount due)</b>	<b>\$ 12,648.60</b>	<b>\$ 16,531.90</b>

Please see Table 4 for a summary of other charges to this property.

**TABLE 2: PROPERTY TAX CAP INFORMATION**

Property tax cap (1%, 2%, or 3% depending upon combination of property types) <sup>1</sup>	\$ 11,912.40	\$ 15,556.50
Adjustment to cap due to voter-approved projects and charges <sup>2</sup>	\$ 736.20	\$ 975.40
<b>Maximum tax that may be imposed under cap</b>	<b>\$ 12,648.60</b>	<b>\$ 16,531.90</b>

**TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

TAXING AUTHORITY	Tax Rate 2015	Tax Rate 2016	Tax Amount 2015	Tax Amount 2016	Tax Difference 2015-2016	Percent Difference
County	0.7260	0.7294	\$ 2,882.80	\$ 3,782.30	\$ 899.50	31.20 %
Township	0.0165	0.0168	\$ 65.52	\$ 87.12	\$ 21.60	32.97 %
School District	0.9074	0.9347	\$ 3,603.11	\$ 4,846.89	\$ 1,243.78	34.52 %
City	1.4881	1.5139	\$ 5,908.95	\$ 7,850.33	\$ 1,941.38	32.85 %
Library	0.2043	0.2032	\$ 811.24	\$ 1,053.69	\$ 242.45	29.89 %
Tax Increment						
Special District	0.0532	0.0532	\$ 211.24	\$ 275.87	\$ 64.63	30.60 %
<b>Total</b>	<b>3.3955</b>	<b>3.4512</b>	<b>\$ 13,482.86</b>	<b>\$ 17,896.20</b>	<b>\$ 4,413.34</b>	<b>32.73 %</b>

**TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

LEVYING AUTHORITY	2015	2016	% Change
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**TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

TYPE OF DEDUCTION	2015	2016
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**TOTAL ADJUSTMENTS** \$ 0.00 \$ 0.00 (0.00) % **TOTAL DEDUCTIONS** \$ 0.00 \$ 0.00

- The property tax cap is calculated separately for each class of property owned by the taxpayer. It is possible, therefore, that you may receive credit for the tax cap on line 4b even if your net property tax bill is lower than this amount.
- Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. In Lake County and St. Joseph County, this line also reflects debt obligations incurred prior to the creation of the property tax caps. When added to the base property tax cap amount for your property, this creates the effective tax cap rate. For more information, see the back of this document.
- If any circumstances have changed that would make you ineligible for a deduction that you have been granted per Table 5 of this tax bill, you must notify the county auditor. If such a change in circumstances has occurred and you have not notified the county auditor, the deduction will be disallowed and you may be liable for taxes and penalties on the amount deducted.

### **NOTICE OF PROPERTY TAX ASSESSMENTS**

**Name and Address of Taxpayer** – The owner and mailing address of the owner of record as of the date of this notice.

**Date of Notice/Due Date** – Date that the property tax bill was mailed and the date by which payment must be made in order to avoid late charges.

**Property Number (State/Local)** – State mandated property number of the taxable real estate and the local parcel number, if applicable.

**Taxing District** – The number assigned by the Department of Local Government Finance to the taxing district in which this property is located.

#### **TABLE 1: SUMMARY OF YOUR TAXES**

**Tax Summary Item** – The amounts involved with calculating your real estate property taxes:

**Taxes 2014 Pay 2015** – The summary of calculations based on tax rates for taxes payable last year.

**Taxes 2015 Pay 2016** – The summary of calculations based on this year's tax rates.

**Tax Relief Credits** – Credits are determined annually and are used to reduce property tax liabilities applicable to properties in this table.

- **Local Property Tax Credits** – Relief credit as paid by the City/Town and/or County. Revenue generated by the local option income tax may be used to reduce property tax bills.
- **Over 65 Circuit Breaker Credit** – Credit for a calendar year if homestead qualifies and age, adjusted gross income, homestead assessed value, and other eligibility requirements are met. The credit caps the increase of the homestead property tax liability of credit recipient at two percent (2%).

#### **TABLE 2: PROPERTY TAX CAP INFORMATION**

**Property Tax Cap** – Property may not be taxed above caps prescribed by law, unless voters approve additional taxes. Those caps are 1% for homesteads, 2% for other residential property and farm land, and 3% for all other classes of property. When voters approve additional spending in a referendum, an **adjustment to the cap** is made to reflect the additional expense. This excess revenue is calculated as a separate value and added to the cap figure. This new value is considered your effective property tax cap or the **maximum liability that may be imposed under the cap**.

Taxpayers should note that the circuit breaker cap amount is the combined cap amount for all classes of property applicable to a parcel.

#### **TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY**

**Taxing Authority** – The name of the unit levying the taxes.

**Tax Rate 2015** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2015.

**Tax Rate 2016** – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

**Tax Amount 2015** – The amount of taxes for this property allocated to each taxing authority for 2015.

**Tax Amount 2016** – The amount of taxes for this property allocated to each taxing authority for the current year.

**Tax Difference 2015-2016** – The difference in dollars between current taxes and prior year taxes for each taxing authority.

**Percent Difference** – The percent change between last year's tax amount and this year's tax amount for each taxing authority.

#### **TABLE 4: OTHER CHARGES/ADJUSTMENTS TO THIS PROPERTY**

**Levying Authority** – The type of additional charge added to your property tax bill such as sewer, ditch, or other special assessment.

**Amount 2015** – The total amount of other charges added to your tax bill in 2015.

**Amount 2016** – The total amount of other charges added to your tax bill for the current year.

#### **TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY**

**Type of Deduction** – No deduction is automatic. All must be applied for with the appropriate office by the applicable due date. Various restrictions apply. For more information, call the County Auditor at (812) 435-5293 or visit [http://www.vanderburgh.org/auditor/prop\\_exemptions.html](http://www.vanderburgh.org/auditor/prop_exemptions.html).

Deductions documented in this bill can include the following:

- **Abatement** – Deduction for eligible properties where taxes have been lowered or eliminated, generally through the action of the City Council or County Council.
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter.
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone.
- **Geothermal** – Deduction for eligible properties using geothermal devices.
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence.
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction.
- **Mortgage** – Deduction for mortgaged property for eligible persons.
- **Nonprofit** – Exemption for eligible properties. Sec IC 6-1.1-10.
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits.
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability.

**Amount 2015** – The amount deducted from your bill in 2015 for each benefit.

**Amount 2016** – The amount deducted from your bill this year for each benefit.

Information on the valuation of your property and a copy of the property record card can be obtained from your Assessor at <http://www.vanderburghassessor.org/GeneralSearch.aspx>. To obtain a review of an assessment, the taxpayer must file an appeal not later than forty-five (45) days after the date of the required notice (Form 11). If the assessing official fails to send proper notice (Form 11) as required, the taxpayer's tax bill serves as notice of the taxpayer's right to appeal. The appeal filed by a taxpayer (optional Form 130) must include: (1) name of the taxpayer; (2) address and parcel or key number of the property; and (3) address and telephone number of the taxpayer. The assessing official who receives an appeal filed by a taxpayer must: (1) immediately forward the notice to the county board; and (2) attempt to hold a preliminary informal meeting with the taxpayer to resolve as many issues as possible. A taxpayer may file a Correction of Error (Form 133) appeal with the County Auditor to allege objective errors only (e.g., math error committed in computing an assessment). The taxpayer's right to appeal an assessment or petition for correction of error can be found at Indiana Code 6-1.1-15 (found at <http://www.in.gov/legislative/ic/code/title6/ar1.1/ch15.html>).

For further instructions on filing an appeal or correction of error, contact your County Assessor at (812) 435-5267.

**Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 15, 2016 for mobile homes assessed under IC 6-1.1-7 and March 1, 2015 for real property).**