

Kosciusko County, IN

Land Auction

Certified Organic

Consider the Possibilities!

INFORMATION BOOKLET

**115[±]
Acres**

Offered in 4 Tracts
or Any Combination

Productive
Organic
Farm with
good soils

Recent
Drainage
Work has
been done

Potential
Home &
Mini Farm
Building Sites
close to
Warsaw

108.19[±]
FSA
Tillable
Acres

TRACTS 2-4

Wednesday, March 19 • 6pm

For Information Call Auction Managers:
Robert Mishler, 260-336-9750 and Joe Kessie, 260-609-4640

800.451.2709 | SchraderAuction.com

SCHRADER
Real Estate and Auction Company, Inc.

DISCLAIMER:

This information booklet includes information obtained or derived from third-party sources. Although believed to be accurate and from reliable sources, such information is subject to verification and is not intended as a substitute for a prospective buyer's independent review and investigation of the property. Prospective buyers are responsible for completing their own due diligence.

THIS PROPERTY IS OFFERED "AS IS, WHERE IS". NO WARRANTY OR REPRESENTATION, STATED OR IMPLIED, IS MADE CONCERNING THE PROPERTY. Without limiting the foregoing, Owner and Auction Company and their respective agents and representatives, assume no liability for (and disclaim any and all promises, representations and warranties with respect to) the information and reports contained herein.

SELLER: Iroquois Valley Farms

AUCTION COMPANY: Schrader Real Estate and Auction Company, Inc.

Robert E. Mishler, RB14050329, AU08701553

Joseph Frederick Kessie, RB23001983

Schrader Real Estate and Auction Company, Inc., AC63001504



Real Estate and Auction Company, Inc.

SCHRADER REAL ESTATE & AUCTION CO., INC.

950 N. Liberty Dr., Columbia City, IN 46725

260-244-7606 or 800-451-2709

SchraderAuction.com

PROCEDURE: The property will be offered in 4 individual tracts, any combination of tracts and as a total 115± acre unit. There will be open bidding on all tracts and combinations during the auction as determined by the Auctioneer. Bids on tracts, tract combinations and the total property may compete.

DOWN PAYMENT: 10% down payment on the day of auction for individual tracts or combinations of tracts. The down payment may be made in the form of cashier's check, personal check, or corporate check. **YOUR BIDDING IS NOT CONDITIONAL UPON FINANCING**, so be sure you have arranged financing, if needed, and are capable of paying cash at closing.

ACCEPTANCE OF BID PRICES: All successful bidders will be required to enter into Purchase Agreements at the auction site immediately following the close of the auction. All final bid prices are subject to the Sellers' acceptance or rejection.

EVIDENCE OF TITLE: Seller shall provide an owner's title insurance policy in the amount of the purchase price.

DEED: Seller shall provide Warranty Deed(s).

CLOSING: The targeted closing date will be approximately 30 days after the auction.

POSSESSION: Possession is at closing. Immediate possession prior to closing is available for farming purposes. Contact Auction Manager(s) for details.

REAL ESTATE TAXES: Seller will pay 2024 taxes due in 2025. Real estate taxes will be the responsibility of the Buyer(s) beginning with the 2024 taxes due in 2025 and thereafter.

PROPERTY INSPECTION: Each potential Bidder is responsible for conducting, at their own risk, their own independent inspections, investigations, inquiries and due diligence concerning the property. Inspection dates have been scheduled and will be staffed with auction personnel. Further, Seller disclaims any and all responsibility for Bidder's safety during any physical inspection of the property. No party shall be deemed an invitee of the property by virtue of the offering of the property for sale.

ACREAGE: All tract acreages, dimensions, and proposed boundaries are approximate and have been estimated based on current legal descriptions and/or aerial photos.

SURVEY: The Seller shall provide a new survey where there is no existing legal description or where new boundaries are created by the tract divisions in this auction. Any need for a new survey shall be determined solely by the Seller. Seller and successful bidder shall each pay half (50:50) of the cost of the survey. The type of survey performed shall be at the Seller's option and sufficient for providing title insurance. Combination purchases will receive a perimeter survey only.

AGENCY: Schrader Real Estate & Auction Com-

pany, Inc. and its representatives are exclusive agents of the Seller.

DISCLAIMER AND ABSENCE OF WARRANTIES: All information contained in this brochure and all related materials are subject to the terms and conditions outlined in the Purchase Agreement. The property is being sold on an "AS IS, WHERE IS" basis, and no warranty or representation, either expressed or implied, concerning the property is made by the Seller or the Auction Company. All sketches and dimensions in the brochure are approximate. Each potential bidder is responsible for conducting his or her own independent inspections, investigations, inquiries, and due diligence concerning the property. The information contained in this brochure is subject to verification by all parties relying on it. No liability for its accuracy, errors, or omissions is assumed by the Seller or the Auction Company. Conduct of the auction and increments of bidding are at the direction and discretion of the Auctioneer. The Seller and Selling Agents reserve the right to preclude any person from bidding if there is any question as to the person's credentials, fitness, etc. All decisions of the Auctioneer are final.

ANY ANNOUNCEMENTS MADE THE DAY OF THE SALE TAKE PRECEDENCE OVER PRINTED MATERIAL OR ANY OTHER ORAL STATEMENTS MADE.

BOOKLET INDEX

- **BIDDER PRE-REGISTRATION FORM**
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**For Information Call Auction Managers:
Robert Mishler, 260-336-9750 and Joe Kessie, 260-609-4640**



REGISTRATION FORMS

BIDDER PRE-REGISTRATION FORM

WEDNESDAY, MARCH 19, 2025

115± ACRES – KOSCIUSKO COUNTY, INDIANA

For pre-registration, this form must be received at Schrader Real Estate and Auction Company, Inc.,
P.O. Box 508, Columbia City, IN, 46725,

Email to auctions@schraderauction.com or fax to 260-244-4431, no later than Wednesday, March 12, 2025.
Otherwise, registration available onsite prior to the auction.

BIDDER INFORMATION

(FOR OFFICE USE ONLY)

Name _____

Bidder # _____

Address _____

City/State/Zip _____

Telephone: (Res) _____ (Office) _____

My Interest is in Tract or Tracts # _____

BANKING INFORMATION

Check to be drawn on: (Bank Name) _____

City, State, Zip: _____

Contact: _____ Phone No: _____

HOW DID YOU HEAR ABOUT THIS AUCTION?

Brochure Newspaper Signs Internet Radio TV Friend

Other _____

WOULD YOU LIKE TO BE NOTIFIED OF FUTURE AUCTIONS?

Regular Mail E-Mail E-Mail address: _____

Tillable Pasture Ranch Timber Recreational Building Sites

What states are you interested in? _____

Note: If you will be bidding for a partnership, corporation or other entity, you must bring documentation with you to the auction which authorizes you to bid and sign a Purchase Agreement on behalf of that entity.

I hereby agree to comply with terms of this sale including, but not limited to, paying all applicable buyer's premiums, and signing and performing in accordance with the contract if I am the successful bidder. Schrader Real Estate and Auction Company, Inc. represents the Seller in this transaction.

Signature: _____ Date: _____

Online Auction Bidder Registration
115± Acres • Kosciusko County, Indiana
Wednesday, March 19, 2025

This form and deposit are only required if you cannot attend the auction and wish to bid remotely through our online bidding system.

This registration form is for the auction listed above only. The person signing this form is personally responsible for any bids placed on the auction site, whether bidding on behalf of their personal account or on behalf of a corporation or other third party. If you are bidding on behalf of a third party, you are responsible for obtaining the necessary documentation authorizing you to bid on behalf of the third party. Schrader Real Estate and Auction Co., Inc. will look to the herein registered bidder for performance on any bid placed on this auction if you are the successful high bidder.

As the registered bidder, I hereby agree to the following statements:

1. My name and physical address is as follows:

My phone number is: _____

2. I have received the Real Estate Bidder’s Package for the auction being held on Wednesday, March 19, 2025 at 6:00 PM (EST).
3. I have read the information contained in the Real Estate Bidder’s Package as mailed to me or by reading the documents on the website (www.schraderauction.com) and understand what I have read.
4. I hereby agree to comply with all terms of this sale, including paying all applicable buyer’s premiums, and signing and performing in accordance with the Real Estate Purchase Agreement if I am the successful bidder.
5. I understand that Schrader Real Estate and Auction Co., Inc. represent the Seller in this transaction.
6. I am placing a deposit with Schrader Real Estate and Auction Co., Inc. Escrow in the amount of \$_____. I understand that the maximum bid or combination of bids I place may not exceed an amount equal to ten times the amount of my deposit. My deposit is being conveyed herewith in the form of a cashier’s check payable to Schrader Real Estate and Auction, Co., Inc. Escrow or via wire transfer to the escrow account of Schrader Real Estate and Auction, Co., Inc. per the instructions below. I understand that my deposit money will be returned in full via wire transfer on the next business day if I am not the successful high bidder on any tract or combination of tracts.

Schrader Real Estate & Auction Company, Inc.
950 North Liberty Drive / P.O. Box 508, Columbia City, IN 46725
Phone 260-244-7606; Fax 260-244-4431; email: auctions@schraderauction.com

For wire instructions please call 1-800-451-2709.

7. My bank routing number is _____ and bank account number is _____.
(This for return of your deposit money). My bank name, address and phone number is:

8. **TECHNOLOGY DISCLAIMER:** Schrader Real Estate and Auction Co., Inc., its affiliates, partners and vendors, make no warranty or guarantee that the online bidding system will function as designed on the day of sale. Technical problems can and sometimes do occur. If a technical problem occurs and you are not able to place your bid during the live auction, Schrader Real Estate and Auction Co., Inc., its affiliates, partners and vendors will not be held liable or responsible for any claim of loss, whether actual or potential, as a result of the technical failure. I acknowledge that I am accepting this offer to place bids during a live outcry auction over the Internet *in lieu of actually attending the auction* as a personal convenience to me.

9. This document and your deposit money must be received in the office of Schrader Real Estate & Auction Co., Inc. by **4:00 PM, Wednesday, March 12, 2025**. Send your deposit and return this form via fax or email to: **260-244-4431 or auctions@schraderauction.com**.

I understand and agree to the above statements.

Registered Bidder's signature

Date

Printed Name

This document must be completed in full.

Upon receipt of this completed form and your deposit money, you will be sent a bidder number and password via e-mail. Please confirm your e-mail address below:

E-mail address of registered bidder: _____

Thank you for your cooperation. We hope your online bidding experience is satisfying and convenient. If you have any comments or suggestions, please send them to:
kevin@schraderauction.com or call Kevin Jordan at 260-244-7606.

**LOCATION &
AERIAL TRACT MAP
& TILE MAP**

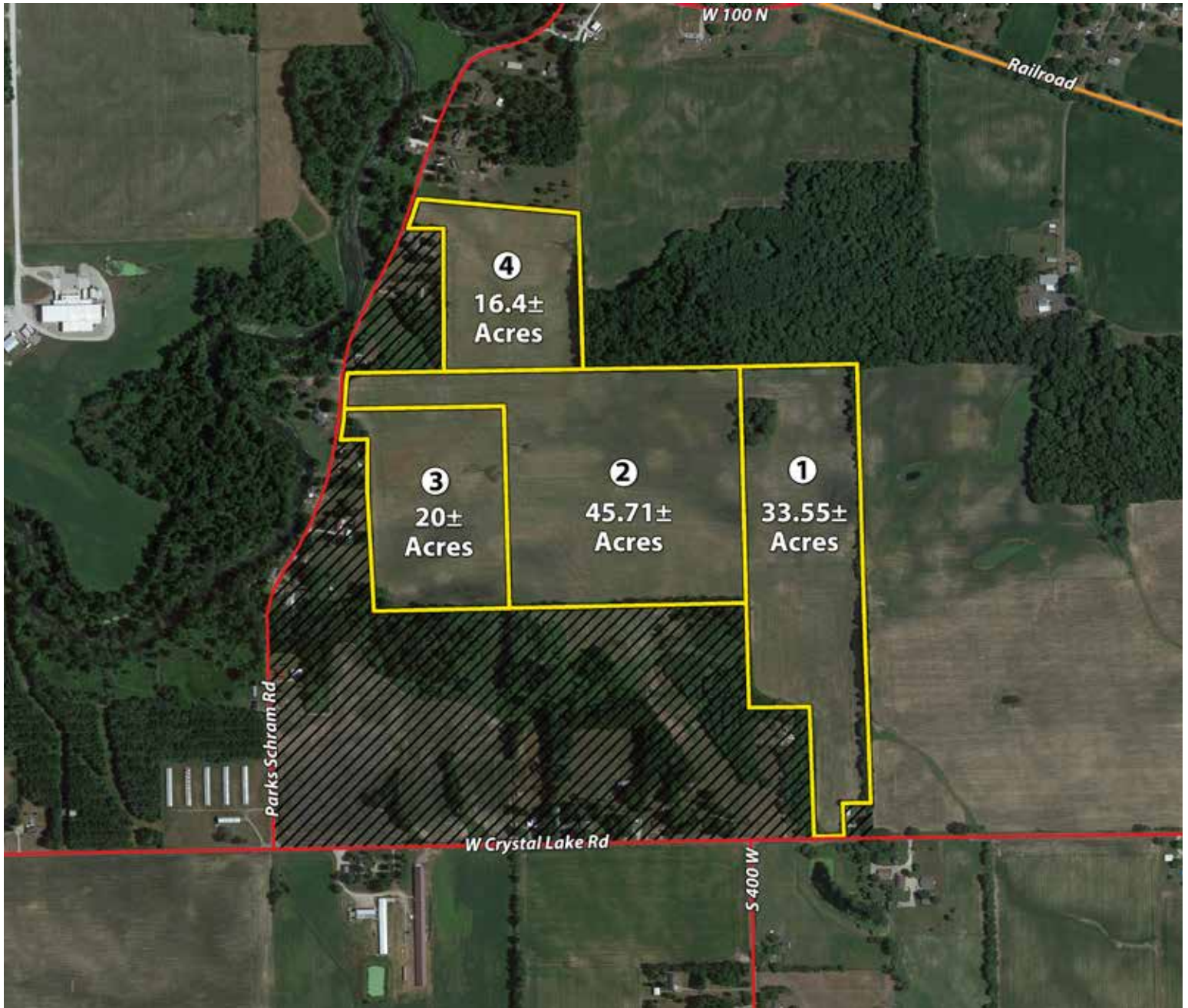
LOCATION MAP



PROPERTY: Located 4 miles West of Warsaw, IN on Winona Ave (becomes Crystal Lake Rd) to Parks Schram Rd then north to approx. 418 N Parks Schram Rd, Warsaw, IN 46580.

AUCTION LOCATION: The Zimmer Biomet Center Lake Pavilion, 119 E Canal St, Warsaw, IN 46580.

AERIAL MAP



TRACT DESCRIPTIONS:

TRACT 1: 33.55± ACRES mostly all tillable with small wooded area. Sebewa loam drained and Coloma loamy sand soils with frontage on Crystal Lake Rd.

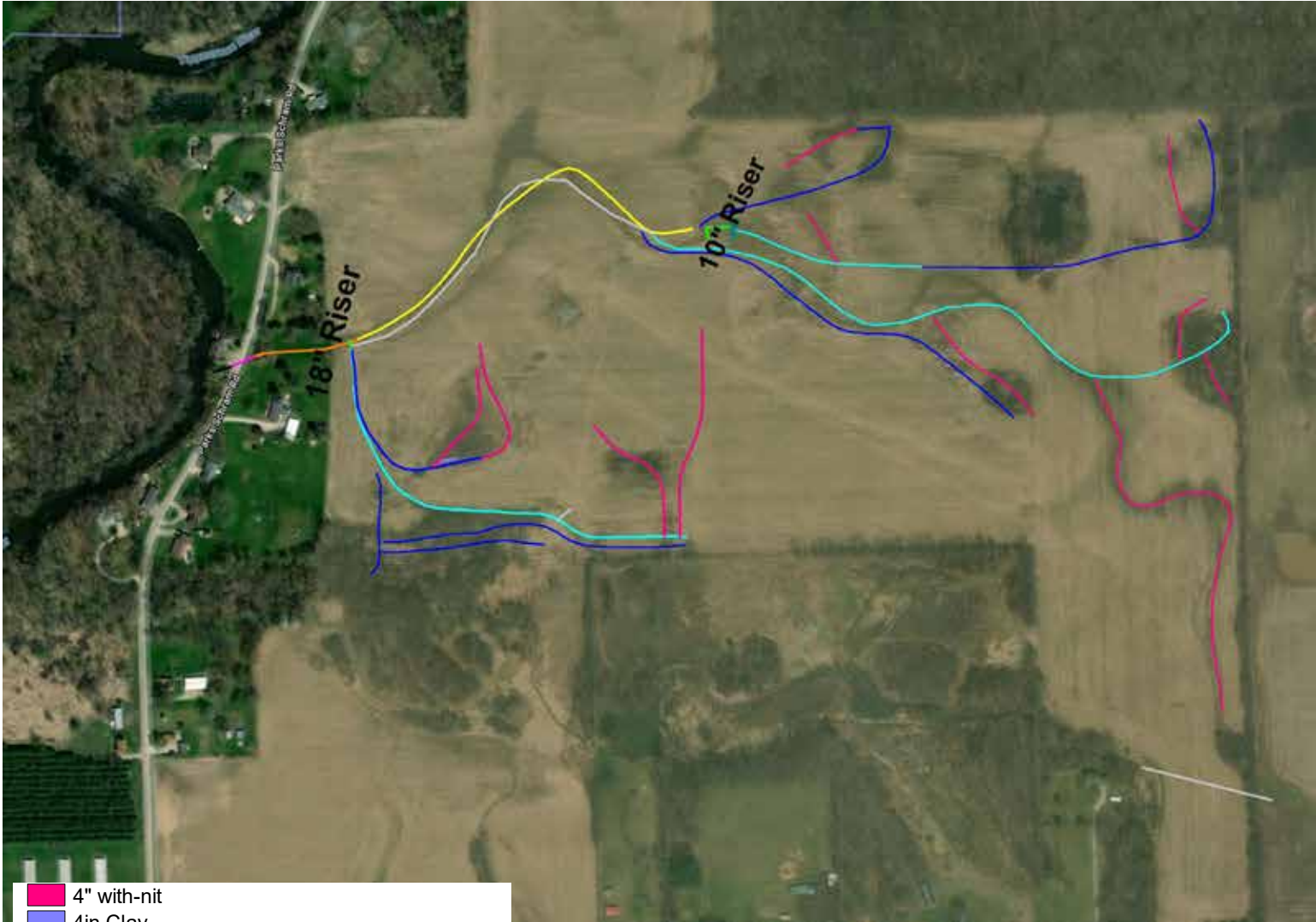
TRACT 2: 45.71± ACRES all tillable with Sebewa loam drained, Bronson sandy loam and Ormas loamy sand soils. Frontage on Parks Schram Rd.

TRACT 3: 20± ACRES all tillable with Sebewa loam drained and Ormas loamy sand soils. Frontage on Parks Schram Rd. Consider the recreational possibilities!

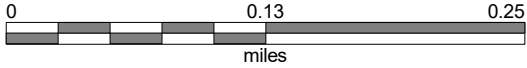
TRACT 4: 16.4± ACRES all tillable with Ormas loamy sand, Bronson sandy loam and Sebewa loam drained. Frontage on Parks Schram Rd. Potential mini-farm setting.

TILE MAP

Parks Schram Rd

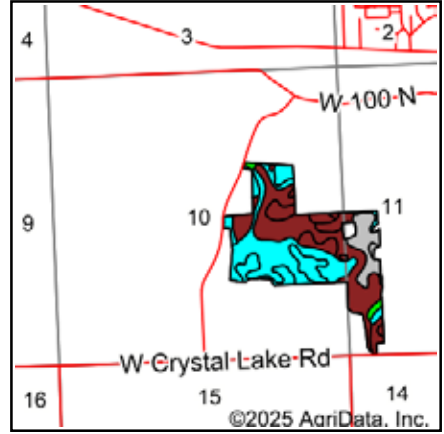
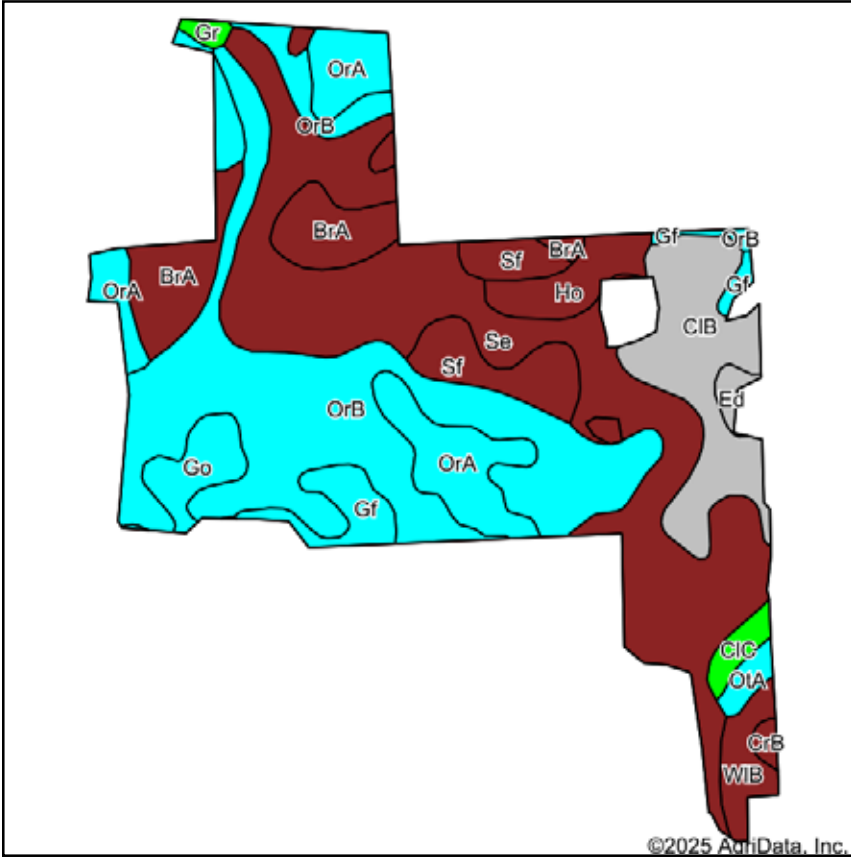


- 4" with-nit
- 4in Clay
- 5" w-nit
- 6in Clay
- 6in W-nit
- 8in Clay
- 8in Plastic
- 12in Plastic
- 18" Plastic
- 24" Plastic
- Existing Tile



SOIL INFORMATION

SOIL MAP



State: **Indiana**
 County: **Kosciusko**
 Location: **10-32N-5E**
 Township: **Harrison**
 Acres: **104.73**
 Date: **2/17/2025**



Soils data provided by USDA and NRCS.

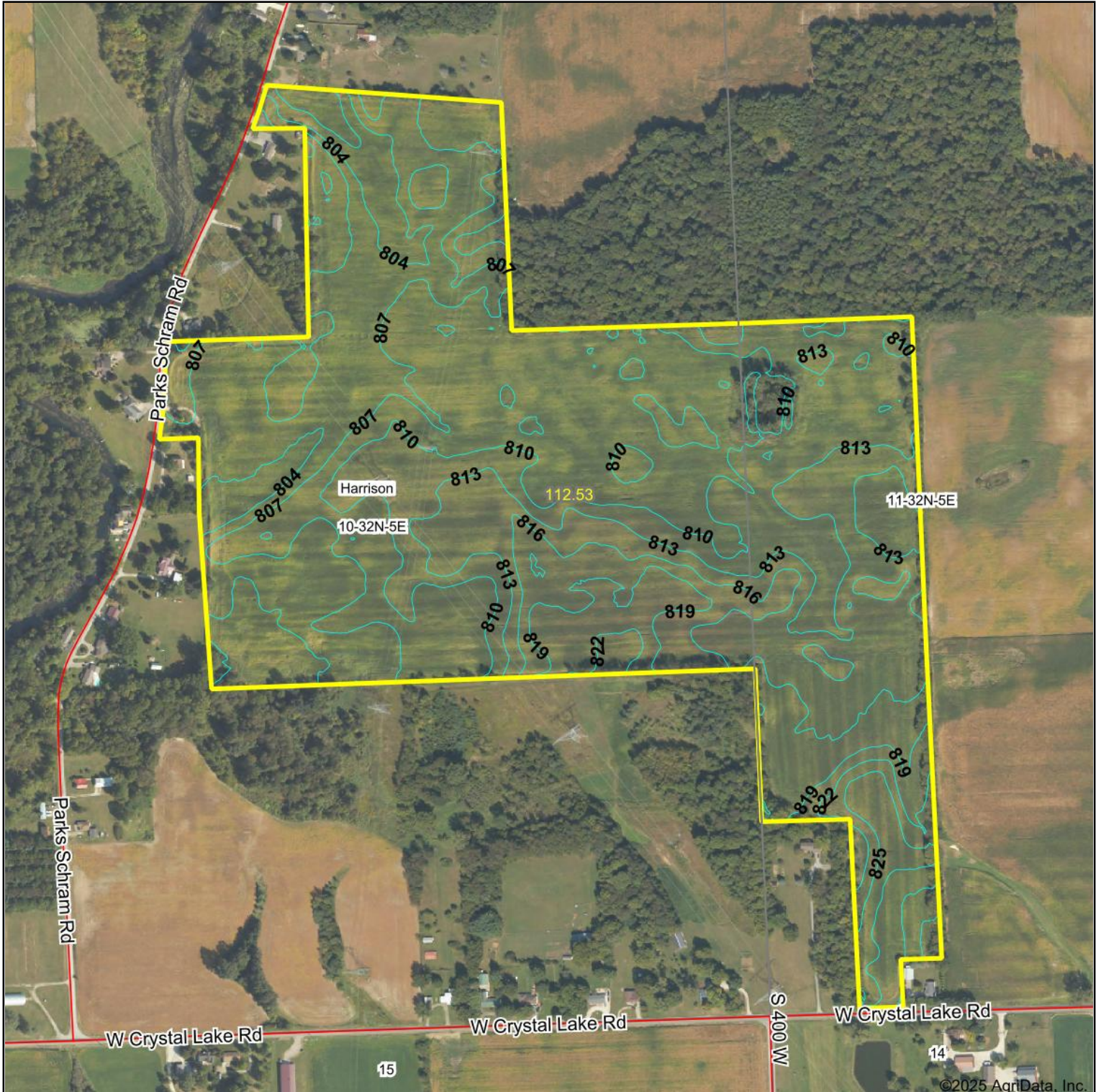
Area Symbol: IN085, Soil Area Version: 27

Code	Soil Description	Acres	Percent of field	Non-Irr Class Legend	Non-Irr Class *c	Corn Bu	Soybeans Bu	
Se	Sebewa loam, drained, 0 to 1 percent slopes	30.80	29.3%		IIw	133	37	
OrB	Ormas loamy sand, 2 to 6 percent slopes	28.68	27.4%		IIIe	100	35	
OrA	Ormas loamy sand, 0 to 2 percent slopes	9.48	9.1%		IIIs	100	35	
CIB	Coloma loamy sand, 0 to 6 percent slopes, fine-loamy minor components	9.40	9.0%		IVs	88	31	
BrA	Bronson sandy loam, 0 to 2 percent slopes	7.35	7.0%		IIs	108	38	
Sf	Sebewa mucky loam	5.09	4.9%		IIw	131	33	
Ho	Homer sandy loam	2.96	2.8%		IIw	108	33	
Gf	Gilford sandy loam, gravelly substratum, 0 to 2 percent slopes	2.91	2.8%		IIIw	148	51	
Go	Gravelton loamy sand, occasionally flooded	2.57	2.5%		IIIw	105	18	
WIB	Wawasee fine sandy loam, 2 to 6 percent slopes	2.21	2.1%		Ile	145	51	
CIC	Coloma loamy sand, 6 to 12 percent slopes, fine-loamy minor components	1.04	1.0%		VIIs	78	27	
OIA	Ormas loamy sand, sandy substratum, 0 to 2 percent slopes	0.85	0.8%		IIIs	100	35	
Ed	Edwards muck, drained	0.56	0.5%		IVw	137	36	
Gr	Gravelton-Palms, gravelly substratum complex, frequently flooded	0.44	0.4%		Vw	72	19	
CrB	Crosier loam, 1 to 4 percent slopes	0.39	0.4%		Ile	155	50	
Weighted Average						2.67	113.4	35.6

*c: Using Capabilities Class Dominant Condition Aggregation Method

Soils data provided by USDA and NRCS.

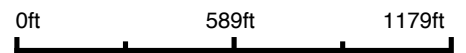
TOPO CONTOURS MAP



©2025 AgriData, Inc.



Source: USGS 3 meter dem



Interval(ft): 3.0

Min: 798.4

Max: 836.4

Range: 38.0

Average: 810.6

Standard Deviation: 5.77 ft



2/7/2025

10-32N-5E
Kosciusko County
Indiana

Boundary Center: 41° 14' 15.98, -85° 55' 21.71

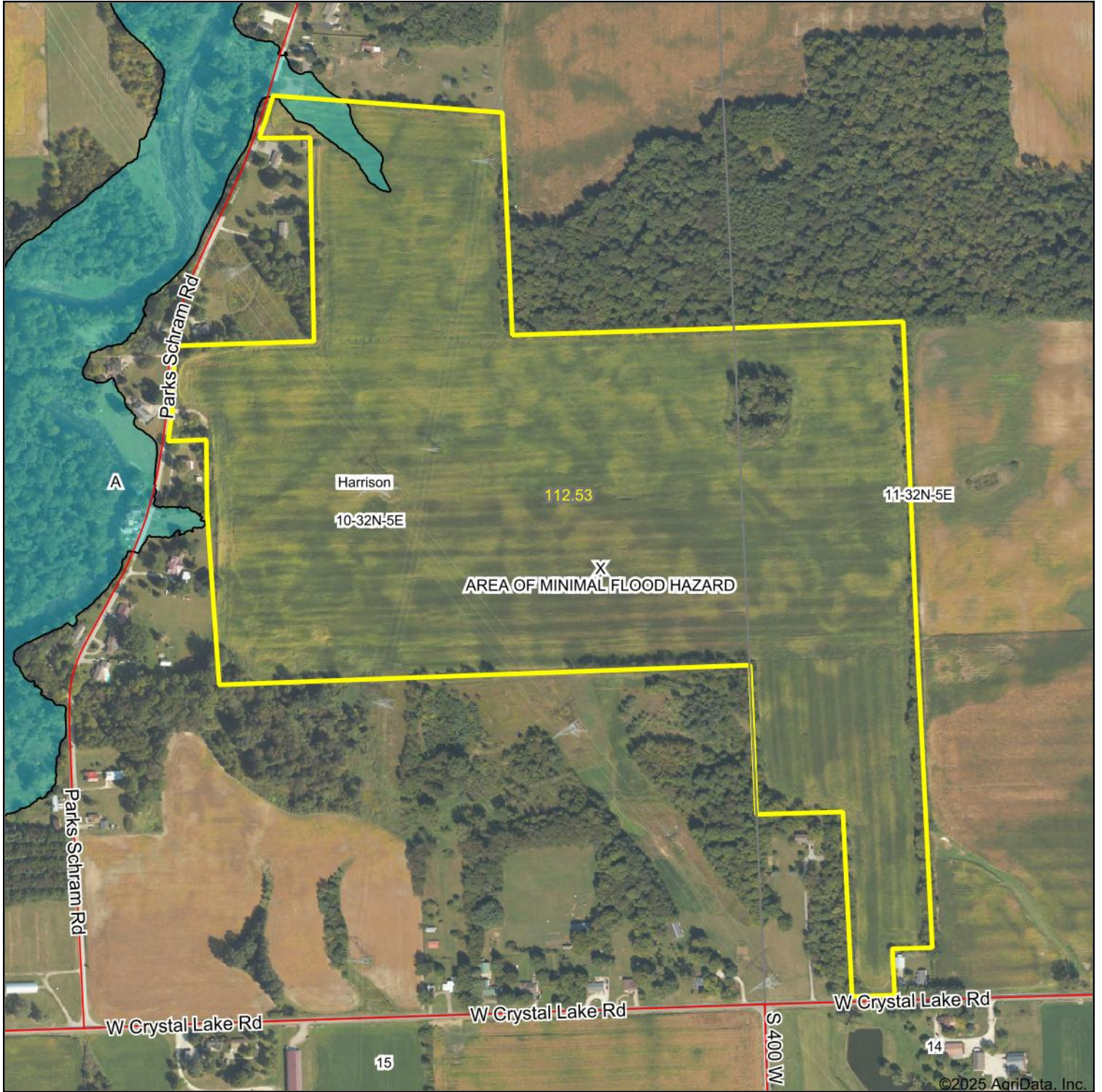
Maps Provided By:



© AgriData, Inc. 2023

www.AgriDataInc.com

FLOOD ZONE MAP



©2025 AgriData, Inc.



Map Center: 41° 14' 15.98, -85° 55' 21.71

0ft 603ft 1206ft



10-32N-5E
Kosciusko County
Indiana



2/7/2025

Flood related information provided by FEMA

ORGANIC CERTIFIED FARM

This farm has been certified organic for the last 7 years, the last certifier was ONMARK. Iroquois Valley Farms LLC will sign a prior land-use affidavit and any other paperwork that may be required by the new buyer if they wish to continue farming organically.

FSA INFORMATION

FSA INFORMATION



Kosciusko County Farm Service Agency
217 E. Bell Drive
Warsaw, IN 46582
PHONE: 574-267-7445

Schrader Real Estate and Auction Company, Inc.
c/o Robert Mishler
950 Liberty Dr
Columbia City, IN 46725

Dear Schrader Real Estate and Auction Company, Inc.:

This is in response to your Freedom of Information Act (FOIA) request, dated February 13, 2025. Our office received your request on February 14, 2025. (FSA Control 18-085-2025-000005)

Based on a search of FSA records, a total of 3 pages were located and determined to include information that you requested.

Based on review of 3 pages we have determined that 2 pages will be released in full, and 1 page may be released in part.

After a thorough review of our records, I have determined that 1 page is being withheld in part pursuant to **Exemption 3 (Section 1619)** of the FOIA, 5 U.S.C. § 552(b), which pertains to information exempted from release by statute, in this instance 7 U.S.C. § 8791 (Section 1619 of the 2008 Farm Bill) prohibits the release of information provided by agricultural producers or owners of agricultural land, pertaining to agricultural operations, farming, conservation practices, or the land itself, in order to participate in programs of the Department.

Description of withheld material

For your information, the withheld materials consist of information that FSA has obtained from agricultural producers or landowners that concerns their Personally Identifiable Information (PII) of the farming or agricultural operation, including production and marketing of agricultural commodities and livestock, farming practices, conservation practices, or the land itself. The type of information withheld includes names of individuals who did not authorize release of their records. This information is required to be provided to FSA for the agricultural producers and/or landowners shown on these records to participate in FSA's farm programs.

You were placed in the Commercial Use requester category. Because the cost of processing your request is equal to or less than \$25.00, your fees will not be charged. The cost of collecting this amount would be greater than the amount collected pursuant 7 CFR Part 1, Appendix A to Subpart A.

FSA INFORMATION

You may contact the FOIA Public Liaison at SM.FP.FOIA@usda.gov, for any further assistance and to discuss any aspect of your request.

Additionally, you may contact the Office of Government Information Services (OGIS) at the National Archives and Records Administration to inquire about the FOIA mediation services they offer. The contact information for OGIS is as follows:

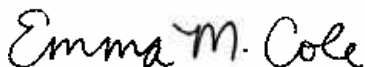
Office of Government Information Services
National Archives and Records Administration
8601 Adelphi Road
College Park, MD 20740-6001
Email: ogis@nara.gov
Telephone: (202) 741-5770; toll free at 1-877-684-6448
Fax: (202) 741-5769
<https://ogis.archives.gov>

If you are not satisfied with the agency's determination in response to this request, you may administratively appeal this determination. The appeal must be postmarked or electronically transmitted within 90 calendar days of the date of the denial letter. Your appeal should include a copy of the original request, the response to the request, and a statement of your reason for the appeal. To facilitate the processing of an appeal, the phrase "FOIA APPEAL" or "PRIVACY ACT APPEAL" in capital letters should be placed on the front of the envelope or in the subject line of an email and send to the following:

Farm Production and Conservation Business Center
Attention: Appeals and Litigation Division
1400 Independence Avenue SW, Room 3243-S
Mail Stop - 0570
Washington, D.C. 20250-0570
Telephone: (202) 690-3297
FSAFOIAappeal@usda.gov

If you have any questions pertaining to this action, please contact the Kosciusko County FSA office at 574-267-7445 ext. 2 or via email at emma.cole@usda.gov.

Sincerely,



Emma M. Cole
County Executive Director
Kosciusko County FSA

FSA INFORMATION

INDIANA
KOSCIUSKO
Form: FSA-156EZ



United States Department of Agriculture
Farm Service Agency

FARM : 10365
Prepared : 2/18/25 8:19 AM CST
Crop Year : 2025

See Page 2 for non-discriminatory Statements.

Abbreviated 156 Farm Record

Operator Name :
CRP Contract Number(s) : None
Recon ID : 18-085-2025-111
Transferred From : None
ARCPLC G/F Eligibility : Eligible

Farm Land Data

Farmland	Cropland	DCP Cropland	WBP	EWP	WRP	GRP	Sugarcane	Farm Status	Number Of Tracts
110.82	108.19	108.19	0.00	0.00	0.00	0.00	0.0	Active	1
State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped		CRP	MPL	DCP Ag.Rel. Activity	SOD	
0.00	0.00	108.19	0.00		0.00	0.00	0.00	0.00	

Crop Election Choice

ARC Individual	ARC County	Price Loss Coverage
None	SOYBN	CORN

DCP Crop Data

Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield	HIP
Corn	57.10	0.00	163	
Soybeans	47.35	0.00	43	0
TOTAL	104.45	0.00		

NOTES

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Tract Number : 21701

Description :
FSA Physical Location : INDIANA/KOSCIUSKO
ANSI Physical Location : INDIANA/KOSCIUSKO
BIA Unit Range Number :
HEL Status : NHEL: No agricultural commodity planted on undetermined fields
Wetland Status : Tract does not contain a wetland
WL Violations : None
Owners : IROQUOIS VALLEY FARMS LLC
Other Producers : None
Recon ID : 18-085-2025-110

Tract Land Data

Farm Land	Cropland	DCP Cropland	WBP	EWP	WRP	GRP	Sugarcane
110.82	108.19	108.19	0.00	0.00	0.00	0.00	0.0

FSA INFORMATION

INDIANA
KOSCIUSKO
Form: FSA-156EZ



United States Department of Agriculture
Farm Service Agency

Abbreviated 156 Farm Record

FARM : 10365
Prepared : 2/18/25 8:19 AM CST
Crop Year : 2025

Tract 21701 Continued ...

State Conservation	Other Conservation	Effective DCP Cropland	Double Cropped	CRP	MPL	DCP Ag. Rel Activity	SOD
0.00	0.00	108.19	0.00	0.00	0.00	0.00	0.00

DCP Crop Data

Crop Name	Base Acres	CCC-505 CRP Reduction Acres	PLC Yield
Corn	57.10	0.00	163
Soybeans	47.35	0.00	43

TOTAL **104.45** **0.00**

NOTES

In accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs). Remedies and complaint filing deadlines vary by program or incident.

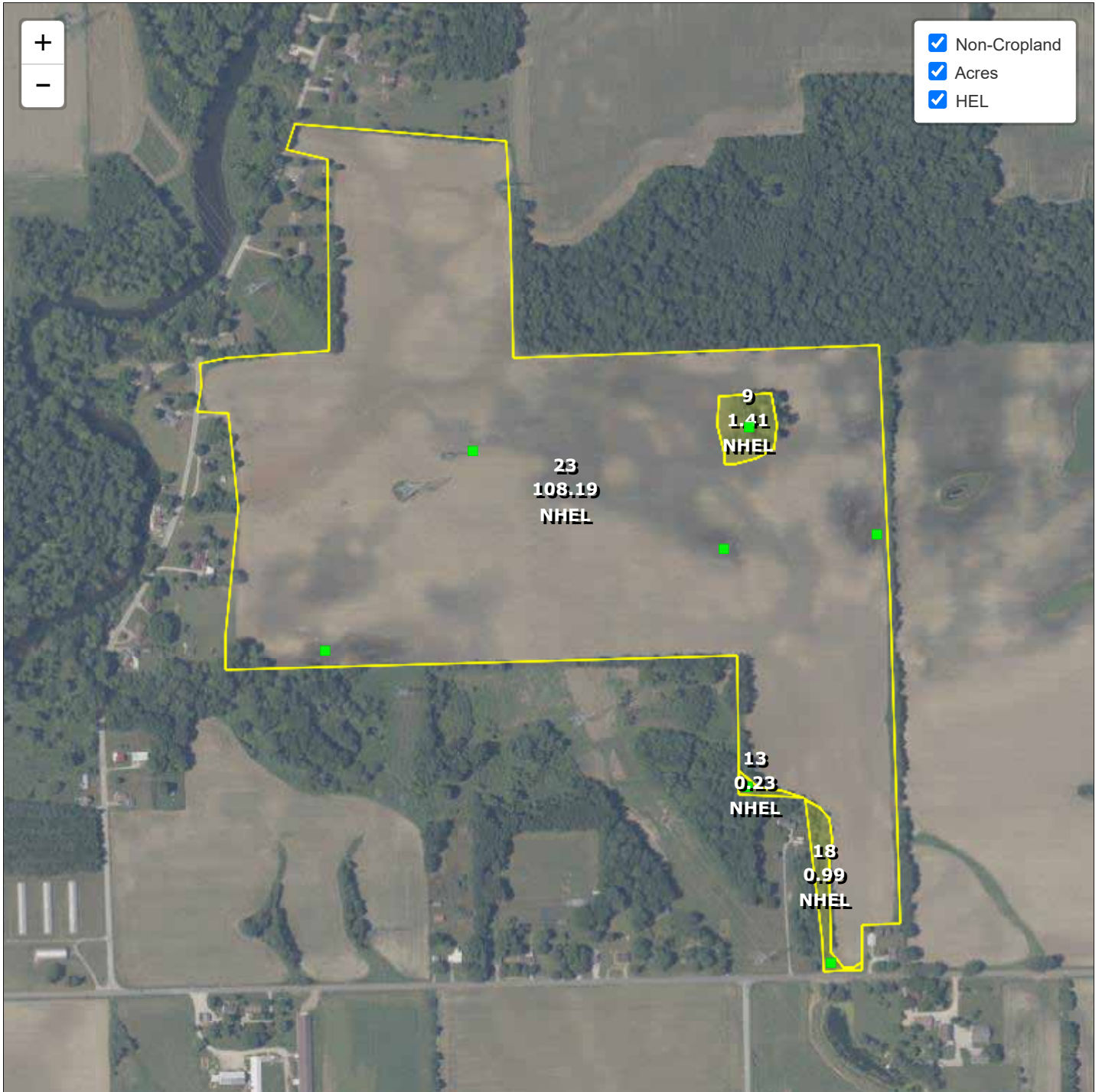
Persons with disabilities who require alternative means of communication for program information (e.g., Braille, large print, audiotape, American Sign Language, etc.) should contact the responsible Agency or USDA's TARGET Center at (202) 720-2600 (voice and TTY) or contact USDA through the Federal Relay Service at (800) 877-8339. Additionally, program information may be made available in languages other than English.

To file a program discrimination complaint, complete the USDA Program Discrimination Complaint Form, AD-3027, found online at http://www.ascr.usda.gov/complaint_filing_cust.html and at any USDA office or write a letter addressed to USDA and provide in the letter all of the information requested in the form. To request a copy of the complaint form, call (866) 632-9992. Submit your completed form or letter to USDA by: (1) mail: U.S. Department of Agriculture Office of the Assistant Secretary for Civil Rights 1400 Independence Avenue, SW Washington, D.C. 20250-9410; (2) fax: (202) 690-7442; or (3) e-mail: program.intake@usda.gov. USDA is an equal opportunity provider, employer, and lender.

FSA INFORMATION



Kosciusko County, Indiana



Common Land Unit

- Cropland
- Non-cropland
- CRP

2025 Crop Year

Farm **10365**
Tract **21701**

Wetland Determination Identifiers

- Restricted Use
- Limited Restrictions
- Exempt from Conservation Compliance Provisions



Tract 1 of 1

United States Department of Agriculture (USDA) Farm Service Agency (FSA) maps are for FSA Program administration only. This map does not represent a legal survey or reflect actual ownership; rather it depicts the information provided directly from the producer and/or National Agricultural Imagery Program (NAIP) imagery. The producer accepts the data 'as is' and assumes all risks associated with its use. USDA-FSA assumes no responsibility for actual or consequential damage incurred as a result of any user's reliance on this data outside FSA Programs. Wetland identifiers do not represent the size, shape, or specific determination of the area. Refer to your original determination (CPA-026 and attached maps) for exact boundaries and determinations or contact USDA Natural Resources Conservation Service (NRCS).

COUNTY TAX INFORMATION

COUNTY TAX INFORMATION

STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

COUNTY: 43 - KOSCIUSKO

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-10-11-300-098.000-034	DUPLICATE NUMBER 34301	TAX YEAR 2023 Payable 2024	Late Payment Penalty: 5% penalty after May 10, 2024, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-057-003.C Pt W Pt Sw 11-32-5 33.55A		
PROPERTY ADDRESS W Crystal Lake Rd Warsaw IN 46580			



SPRING AMOUNT DUE
by May 10, 2024: **\$321.41**

Scan QR Code to pay



Pay by Phone: (574) 652-5830
Pay Online at: www.kegov.com

17354-39543-1
Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850

Remit Payment and Make Check Payable to:
Kosciusko County Treasurer
PO Box 1764
Warsaw, IN 46581

FOLD AND TEAR HERE

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COUNTY: 43 - KOSCIUSKO

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-10-11-300-098.000-034	DUPLICATE NUMBER 34301	TAX YEAR 2023 Payable 2024	Late Payment Penalty: 5% penalty after November 12, 2024, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-057-003.C Pt W Pt Sw 11-32-5 33.55A		
PROPERTY ADDRESS W Crystal Lake Rd Warsaw IN 46580			



FALL AMOUNT DUE
by November 12, 2024: **\$321.41**

Scan QR Code to pay



Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850

Pay by Phone: (574) 652-5830
Pay Online at: www.kegov.com

Remit Payment and Make Check Payable to:
Kosciusko County Treasurer
PO Box 1764
Warsaw, IN 46581

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COUNTY: 43 - KOSCIUSKO

TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-10-11-300-098.000-034	DUPLICATE NUMBER 34301	TAX YEAR 2023 Payable 2024	DUE DATES SPRING - May 10, 2024 FALL - November 12, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-057-003.C Pt W Pt Sw 11-32-5 33.55A		

DATE OF STATEMENT: 04/09/2024

TOTAL DUE FOR 23 PAY 24: \$642.82

PROPERTY ADDRESS W Crystal Lake Rd Warsaw IN 46580	
PROPERTY TYPE Real	TOWNSHIP Harrison
ACRES 33.5500	

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$321.41	\$321.41
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
Amount Due	\$321.41	\$321.41
Payment Received	\$0.00	\$0.00
Balance Due	\$321.41	\$321.41

Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850



COUNTY TAX INFORMATION

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENTS OF BOTH INSTALLMENTS OF YOUR TAXES. IF YOU HAVE SOLD, SPLIT, OR COMBINED ANY OF THE PROPERTY ASSESSED TO YOU, CHECK TO SEE IF THIS BILL IS YOURS TO PAY, OR FORWARD TO THE NEW OWNERS.

Kosciusko County Spring

PAYMENT OPTIONS

MAIL: Payment with coupon to the Kosciusko County Treasurer
PO Box 1764, Warsaw, IN 46581. Make check payable to Kosciusko County Treasurer.

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IN PERSON: Please bring entire statement to Kosciusko County Treasurer
Courthouse 100 W. Center St., Rm 215, 2nd Floor, Warsaw, IN.

BUSINESS HOURS: 8:00 am - 4:30 pm (Monday - Friday)

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CREDIT/DEBIT CARD or ECHECK: Online at www.kcgov.com, "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.

BY PHONE ON OR BEFORE DUE DATE: (574) 652-5830

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WHO DO I CONTACT WITH MY QUESTIONS?

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• Real Estate Assessments:	Assessor (574) 372-2310
• Personal Property and Mobile Homes Assessments:	Assessor (574) 372-2379

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Kosciusko County Fall

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2024.01

FOR YOUR RECORDS

FIRST INSTALLMENT

Check Number	Date Sent	Amount

SECOND INSTALLMENT

Check Number	Date Sent	Amount

COUNTY TAX INFORMATION


STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

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 agricultural land, and 3% for all other property. The Mortgage Deduction is no longer available beginning with 2023 Pay 2024. Please note that local government unit annual budget notices are now available online at: <https://budgetnotices.in.gov>. Additional information for how to read your current tax bill can be located online at: www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101.

TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name Iroquois Valley Farms LLC PO Box 5850 Evanston IL 60204-5850	Address W Crystal Lake Rd Warsaw IN 46580	Date of Notice 04/09/2024 Duplicate Number 34301	Parcel Number 43-10-11-300-098.000-034 Tax ID Number 013-716000-80	Taxing District 034-Harrison
Legal Description 013-057-003.C Pt W Pt Sw 11-32-5 33.55A	Billed Mortgage Company			Property Type Real

Spring installment due on or before May 10, 2024, and Fall installment due on or before November 12, 2024.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2022 Pay 2023	2023 Pay 2024
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$39,300.00	\$45,700.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
2. Equals total gross assessed value of property	\$39,300.00	\$45,700.00
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
3. Equals subtotal of net assessed value of property	\$39,300.00	\$45,700.00
3a. Multiplied by your local tax rate	1.4470	1.4066
4. Equals gross tax liability (see Table 3 below)	\$568.68	\$642.82
4a. Minus local property tax credits	\$0.00	\$0.00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$0.00	\$0.00
4c. Minus savings due to over 65 circuit breaker credit ¹	\$0.00	\$0.00
4d. Minus savings due to county option circuit breaker credit	\$0.00	\$0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$568.68	\$642.82

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) ²	\$786.00	\$914.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ³	\$0.00	\$0.00
Maximum tax that may be imposed under cap	\$786.00	\$914.00

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

TAXING AUTHORITY	TAX RATE 2023	TAX RATE 2024	TAX AMOUNT 2023	TAX AMOUNT 2024	TAX DIFFERENCE 2023-2024	PERCENT DIFFERENCE
COUNTY	0.2185	0.2122	\$85.87	\$96.98	\$11.11	12.94%
LIBRARY	0.1515	0.1565	\$59.54	\$71.52	\$11.98	20.12%
SCHOOL	0.9938	0.9557	\$390.57	\$436.75	\$46.18	11.82%
SOLID WASTE	0.0001	0.0001	\$0.04	\$0.05	\$0.01	25.00%
TOWNSHIP	0.0831	0.0821	\$32.66	\$37.52	\$4.86	14.88%
TOTAL	1.4470	1.4066	\$568.68	\$642.82	\$74.14	13.04%

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2023	2024	% Change
HALL, LEMON (654)	\$0.00	\$0.00	0.00%
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY⁴

TYPE OF DEDUCTION	2023	2024
TOTAL DEDUCTIONS	\$0.00	\$0.00

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.
2. The property tax cap is calculated separately for each class of property owned by the taxpayer.
3. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this document. Information regarding the referendums proposed during the most recent elections can be located online at: www.in.gov/dlgf/referendum-information.
4. 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.



COUNTY TAX INFORMATION

STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORMTS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

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 – The amounts involved with calculating your real estate property taxes.

Taxes 2022 Pay 2023 – The summary of calculations based on tax rates for taxes payable last year.

Taxes 2023 Pay 2024 – 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 generated by the local income tax, which can 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

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 agricultural 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 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 2023 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2023.

Tax Rate 2024 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

Tax Amount 2023 – The amount of taxes for this property allocated to each taxing authority for 2023.

Tax Amount 2024 – The amount of taxes for this property allocated to each taxing authority for the current year.

Tax Difference 2023-2024 – 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 2023 – The total amount of other charges added to your tax bill in 2023.

Amount 2024 – 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 (574) 372-2323 or visit www.kcgov.com.

Deductions documented in this bill can include, but are not limited to, 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. (IC 6-1.1-12.1)
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter. (IC 6-1.1-12-11, 12)
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone. (IC 6-1.1-12-40)
- **Geothermal** – Deduction for eligible properties using geothermal devices. (IC 6-1.1-12-34, 35.5)
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence. (IC 6-1.1-12-37)
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction. (IC 6-1.1-12-37.5)
- **Mortgage** – Deduction for mortgaged property for eligible persons. (IC 6-1.1-12-1, 2) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **Nonprofit** – Exemption for eligible properties. (IC 6-1.1-10)
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits. (IC 6-1.1-12-9, 10.1)
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability. (IC 6-1.1-12-13, 14, 15)

Amount 2023 – The amount deducted from your bill in 2023 for each benefit.

Amount 2024 – 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 (574) 372-2310 or www.kcgov.com. To obtain a review of an assessment, the taxpayer must file an appeal via a Form 130. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline for real property is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year, the filing deadline for real property is June 15 in the year that the tax statements are mailed. For personal property assessments, the filing deadline is not later than forty-five (45) days after the date of the required notice (Form 11).

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal. The assessing official who receives an appeal filed by a taxpayer must:

(1) immediately forward the notice to the county board; and (2) schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal.

For further instructions on filing an appeal or correction of error, contact your assessor at (574) 372-2310 or visit www.kcgov.com.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2024, for mobile homes assessed under IC 6-1.1-7 and January 1, 2023, for real property).

COUNTY TAX INFORMATION

STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

COUNTY: 43 - KOSCIUSKO

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-10-10-200-140.000-034	DUPLICATE NUMBER 34632	TAX YEAR 2023 Payable 2024	Late Payment Penalty: 5% penalty after May 10, 2024, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-055-001.AAAA Pt N 1/2 Se 10-32-5 65.71A		
PROPERTY ADDRESS N Parks Schram Rd Warsaw IN 46580			



SPRING AMOUNT DUE
by May 10, 2024: **\$655.48**

Scan QR Code to pay



Pay by Phone: (574) 652-5830
Pay Online at: www.kegov.com

17354-39541-1
Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850

Remit Payment and Make Check Payable to:
Kosciusko County Treasurer
PO Box 1764
Warsaw, IN 46581

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COUNTY: 43 - KOSCIUSKO

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-10-10-200-140.000-034	DUPLICATE NUMBER 34632	TAX YEAR 2023 Payable 2024	Late Payment Penalty: 5% penalty after November 12, 2024, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-055-001.AAAA Pt N 1/2 Se 10-32-5 65.71A		
PROPERTY ADDRESS N Parks Schram Rd Warsaw IN 46580			



FALL AMOUNT DUE
by November 12, 2024: **\$655.48**

Scan QR Code to pay



Iroquois Valley Farms LLC
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Evanston IL 60204-5850

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COUNTY: 43 - KOSCIUSKO

TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-10-10-200-140.000-034	DUPLICATE NUMBER 34632	TAX YEAR 2023 Payable 2024	DUE DATES
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-055-001.AAAA Pt N 1/2 Se 10-32-5 65.71A		SPRING - May 10, 2024 FALL - November 12, 2024

DATE OF STATEMENT: 04/09/2024

TOTAL DUE FOR 23 PAY 24: **\$1,310.96**

PROPERTY ADDRESS N Parks Schram Rd Warsaw IN 46580	
PROPERTY TYPE Real	TOWNSHIP Harrison
ACRES 65.7100	

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$655.48	\$655.48
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
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Payment Received	\$0.00	\$0.00
Balance Due	\$655.48	\$655.48

Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850



COUNTY TAX INFORMATION

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Kosciusko County Spring

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Kosciusko County Fall

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2024.01

FOR YOUR RECORDS

FIRST INSTALLMENT

Check Number	Date Sent	Amount

SECOND INSTALLMENT

Check Number	Date Sent	Amount

COUNTY TAX INFORMATION


STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

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TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name Iroquois Valley Farms LLC PO Box 5850 Evanston IL 60204-5850 013-055-001.AAAA Pt N 1/2 Se 10-32-5 65.71A	Address N Parks Schram Rd Warsaw IN 46580	Date of Notice 04/09/2024 Duplicate Number 34632	Parcel Number 43-10-10-200-140.000-034 Tax ID Number 013-720002-03	Taxing District 034-Harrison	Property Type Real
Legal Description	Billed Mortgage Company				

Spring installment due on or before May 10, 2024, and Fall installment due on or before November 12, 2024.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2022 Pay 2023	2023 Pay 2024
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$73,300.00	\$93,200.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
2. Equals total gross assessed value of property	\$73,300.00	\$93,200.00
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
3. Equals subtotal of net assessed value of property	\$73,300.00	\$93,200.00
3a. Multiplied by your local tax rate	1.4470	1.4066
4. Equals gross tax liability (see Table 3 below)	\$1,060.64	\$1,310.96
4a. Minus local property tax credits	\$0.00	\$0.00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$0.00	\$0.00
4c. Minus savings due to over 65 circuit breaker credit ¹	\$0.00	\$0.00
4d. Minus savings due to county option circuit breaker credit	\$0.00	\$0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$1,060.64	\$1,310.96

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) ²	\$1,466.00	\$1,864.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ³	\$0.00	\$0.00
Maximum tax that may be imposed under cap	\$1,466.00	\$1,864.00

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

TAXING AUTHORITY	TAX RATE 2023	TAX RATE 2024	TAX AMOUNT 2023	TAX AMOUNT 2024	TAX DIFFERENCE 2023-2024	PERCENT DIFFERENCE
COUNTY	0.2185	0.2122	\$160.16	\$197.77	\$37.61	23.48%
LIBRARY	0.1515	0.1565	\$111.05	\$145.86	\$34.81	31.35%
SCHOOL	0.9938	0.9557	\$728.45	\$890.72	\$162.27	22.28%
SOLID WASTE	0.0001	0.0001	\$0.07	\$0.09	\$0.02	28.57%
TOWNSHIP	0.0831	0.0821	\$60.91	\$76.52	\$15.61	25.63%
TOTAL	1.4470	1.4066	\$1,060.64	\$1,310.96	\$250.32	23.60%

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2023	2024	% Change
HALL, LEMON (654)	\$0.00	\$0.00	0.00%
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY⁴

TYPE OF DEDUCTION	2023	2024
TOTAL DEDUCTIONS	\$0.00	\$0.00

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.
2. The property tax cap is calculated separately for each class of property owned by the taxpayer.
3. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this document. Information regarding the referendums proposed during the most recent elections can be located online at: www.in.gov/dlgf/referendum-information.
4. 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.

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COUNTY TAX INFORMATION

STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORMTS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

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 – The amounts involved with calculating your real estate property taxes.

Taxes 2022 Pay 2023 – The summary of calculations based on tax rates for taxes payable last year.

Taxes 2023 Pay 2024 – 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 generated by the local income tax, which can 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

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 agricultural 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 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 2023 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2023.

Tax Rate 2024 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

Tax Amount 2023 – The amount of taxes for this property allocated to each taxing authority for 2023.

Tax Amount 2024 – The amount of taxes for this property allocated to each taxing authority for the current year.

Tax Difference 2023-2024 – 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 2023 – The total amount of other charges added to your tax bill in 2023.

Amount 2024 – 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 (574) 372-2323 or visit www.kcgov.com.

Deductions documented in this bill can include, but are not limited to, 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. (IC 6-1.1-12.1)
- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter. (IC 6-1.1-12-11, 12)
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone. (IC 6-1.1-12-40)
- **Geothermal** – Deduction for eligible properties using geothermal devices. (IC 6-1.1-12-34, 35.5)
- **Homestead Standard Deduction** – Deduction for owner-occupied primary residence. (IC 6-1.1-12-37)
- **Supplemental Standard Deduction** – Additional deduction for homesteads after the application of the Homestead Standard Deduction. (IC 6-1.1-12-37.5)
- **Mortgage** – Deduction for mortgaged property for eligible persons. (IC 6-1.1-12-1, 2) [Deduction will no longer apply to tax bills beginning with 2023 Pay 2024]
- **Nonprofit** – Exemption for eligible properties. (IC 6-1.1-10)
- **Over 65** – Deduction for individuals over 65 years of age; subject to income, residency, and assessed value limits. (IC 6-1.1-12-9, 10.1)
- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability. (IC 6-1.1-12-13, 14, 15)

Amount 2023 – The amount deducted from your bill in 2023 for each benefit.

Amount 2024 – 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 (574) 372-2310 or www.kcgov.com. To obtain a review of an assessment, the taxpayer must file an appeal via a Form 130. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline for real property is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year, the filing deadline for real property is June 15 in the year that the tax statements are mailed. For personal property assessments, the filing deadline is not later than forty-five (45) days after the date of the required notice (Form 11).

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal. The assessing official who receives an appeal filed by a taxpayer must:

(1) immediately forward the notice to the county board; and (2) schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal.

For further instructions on filing an appeal or correction of error, contact your assessor at (574) 372-2310 or visit www.kcgov.com.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2024, for mobile homes assessed under IC 6-1.1-7 and January 1, 2023, for real property).

COUNTY TAX INFORMATION

STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

COUNTY: 43 - KOSCIUSKO

SPRING INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-10-10-100-025.000-034	DUPLICATE NUMBER 34630	TAX YEAR 2023 Payable 2024	Late Payment Penalty: 5% penalty after May 10, 2024, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after June 10, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-052-012.D Tr Ne 10-32-5 16.40A		
PROPERTY ADDRESS N Parks Schram Rd Warsaw IN 46580			



SPRING AMOUNT DUE
by May 10, 2024: **\$168.09**

Scan QR Code to pay



T52 P1



17354-39539-1
Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850

Pay by Phone: (574) 652-5830
Pay Online at: www.kegov.com

Remit Payment and Make Check Payable to:
Kosciusko County Treasurer
PO Box 1764
Warsaw, IN 46581

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COUNTY: 43 - KOSCIUSKO

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 43-10-10-100-025.000-034	DUPLICATE NUMBER 34630	TAX YEAR 2023 Payable 2024	Late Payment Penalty: 5% penalty after November 12, 2024, if there is no delinquent amount; 10% penalty for previous delinquency or if payment is made after December 12, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-052-012.D Tr Ne 10-32-5 16.40A		
PROPERTY ADDRESS N Parks Schram Rd Warsaw IN 46580			



FALL AMOUNT DUE
by November 12, 2024: **\$168.09**

Scan QR Code to pay



Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850

Pay by Phone: (574) 652-5830
Pay Online at: www.kegov.com

Remit Payment and Make Check Payable to:
Kosciusko County Treasurer
PO Box 1764
Warsaw, IN 46581

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COUNTY: 43 - KOSCIUSKO

TAXPAYERS' COPY - KEEP FOR YOUR RECORDS

PARCEL NUMBER 43-10-10-100-025.000-034	DUPLICATE NUMBER 34630	TAX YEAR 2023 Payable 2024	DUE DATES SPRING - May 10, 2024 FALL - November 12, 2024
TAXING UNIT NAME 034-Harrison	LEGAL DESCRIPTION 013-052-012.D Tr Ne 10-32-5 16.40A		

DATE OF STATEMENT: 04/09/2024

TOTAL DUE FOR 23 PAY 24: **\$336.18**

PROPERTY ADDRESS N Parks Schram Rd Warsaw IN 46580	
PROPERTY TYPE Real	TOWNSHIP Harrison
ACRES 16.4000	

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$168.09	\$168.09
Delinquent Tax	\$0.00	\$0.00
Delinquent Penalty	\$0.00	\$0.00
Other Assessment (OA)	\$0.00	\$0.00
Delinquent OA Tax	\$0.00	\$0.00
Delinquent OA Penalty	\$0.00	\$0.00
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
Amount Due	\$168.09	\$168.09
Payment Received	\$0.00	\$0.00
Balance Due	\$168.09	\$168.09

Iroquois Valley Farms LLC
PO Box 5850
Evanston IL 60204-5850



COUNTY TAX INFORMATION

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENTS OF BOTH INSTALLMENTS OF YOUR TAXES. IF YOU HAVE SOLD, SPLIT, OR COMBINED ANY OF THE PROPERTY ASSESSED TO YOU, CHECK TO SEE IF THIS BILL IS YOURS TO PAY, OR FORWARD TO THE NEW OWNERS.

Kosciusko County Spring

PAYMENT OPTIONS

MAIL: Payment with coupon to the Kosciusko County Treasurer
PO Box 1764, Warsaw, IN 46581. Make check payable to Kosciusko County Treasurer.

Payment is considered on time when postmarked by the US Post Office by the due dates.

Your cancelled check is your receipt.

IN PERSON: Please bring entire statement to Kosciusko County Treasurer
Courthouse 100 W. Center St., Rm 215, 2nd Floor, Warsaw, IN.

BUSINESS HOURS: 8:00 am - 4:30 pm (Monday - Friday)

BANKS: Lake City Bank will accept payment by cash or check with statement if no prior delinquencies. You do not need to be a customer of LCB to pay.

CREDIT/DEBIT CARD or ECHECK: Online at www.kcgov.com, "Taxes", "Pay Taxes". Subject to a convenience fee charged by payment processor.

BY PHONE ON OR BEFORE DUE DATE: (574) 652-5830

IN ESCROW: A tax bill watermarked with "IN ESCROW" indicates a lender has requested your billing. However, if you are responsible for payment of these taxes, please use this bill. No additional billings will be mailed.

Failure to receive a tax statement by mail does not relieve the taxpayer of the responsibility for payment and penalties when delinquent.

WHO DO I CONTACT WITH MY QUESTIONS?

• Tax Payments:	Treasurer (574) 372-2370
• Deductions, Tax Rates, and Address Changes:	Auditor (574) 372-2323
• Real Estate Assessments:	Assessor (574) 372-2310
• Personal Property and Mobile Homes Assessments:	Assessor (574) 372-2379

Deductions - If you are no longer eligible for a deduction that you have been allowed in the deduction block of the comparison TS-1A Form, you must notify the County Auditor. Failure to do so will make you liable for taxes and penalties on the amount deducted.

NOTICE: THIS TAX BILL IS THE ONLY NOTICE YOU WILL RECEIVE FOR PAYMENTS OF BOTH INSTALLMENTS OF YOUR TAXES. IF YOU HAVE SOLD, SPLIT, OR COMBINED ANY OF THE PROPERTY ASSESSED TO YOU, CHECK TO SEE IF THIS BILL IS YOURS TO PAY, OR FORWARD TO THE NEW OWNERS.

Kosciusko County Fall

PAYMENT OPTIONS

MAIL: Payment with coupon to the Kosciusko County Treasurer
PO Box 1764, Warsaw, IN 46581. Make check payable to Kosciusko County Treasurer.

Payment is considered on time when postmarked by the US Post Office by the due dates.

Your cancelled check is your receipt.

IN PERSON: Please bring entire statement to Kosciusko County Treasurer
Courthouse 100 W. Center St., Rm 215, 2nd Floor, Warsaw, IN.

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2024.01

FOR YOUR RECORDS

FIRST INSTALLMENT

Check Number	Date Sent	Amount

SECOND INSTALLMENT

Check Number	Date Sent	Amount

COUNTY TAX INFORMATION


STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORM TS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

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 agricultural land, and 3% for all other property. The Mortgage Deduction is no longer available beginning with 2023 Pay 2024. Please note that local government unit annual budget notices are now available online at: <https://budgetnotices.in.gov>. Additional information for how to read your current tax bill can be located online at: www.in.gov/dlgf/understanding-your-tax-bill/tax-bill-101.

TAXPAYER AND PROPERTY INFORMATION

Taxpayer Name Iroquois Valley Farms LLC PO Box 5850 Evanston IL 60204-5850	Address N Parks Schram Rd Warsaw IN 46580	Date of Notice 04/09/2024 Duplicate Number 34630	Parcel Number 43-10-10-100-025.000-034 Tax ID Number 013-720001-91	Taxing District 034-Harrison
Legal Description 013-052-012.D Tr Ne 10-32-5 16.40A	Billed Mortgage Company			Property Type Real

Spring installment due on or before May 10, 2024, and Fall installment due on or before November 12, 2024.

TABLE 1: SUMMARY OF YOUR TAXES

ASSESSED VALUE AND TAX SUMMARY	2022 Pay 2023	2023 Pay 2024
1a. Gross assessed value of homestead property	\$0.00	\$0.00
1b. Gross assessed value of other residential property and agricultural land	\$18,900.00	\$23,900.00
1c. Gross assessed value of all other property, including personal property	\$0.00	\$0.00
2. Equals total gross assessed value of property	\$18,900.00	\$23,900.00
2a. Minus deductions (see Table 5 below)	\$0.00	\$0.00
3. Equals subtotal of net assessed value of property	\$18,900.00	\$23,900.00
3a. Multiplied by your local tax rate	1.4470	1.4066
4. Equals gross tax liability (see Table 3 below)	\$273.48	\$336.18
4a. Minus local property tax credits	\$0.00	\$0.00
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	\$0.00	\$0.00
4c. Minus savings due to over 65 circuit breaker credit ¹	\$0.00	\$0.00
4d. Minus savings due to county option circuit breaker credit	\$0.00	\$0.00
5. Total property tax liability (see remittance coupon for total amount due)	\$273.48	\$336.18

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) ²	\$378.00	\$478.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ³	\$0.00	\$0.00
Maximum tax that may be imposed under cap	\$378.00	\$478.00

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

TAXING AUTHORITY	TAX RATE 2023	TAX RATE 2024	TAX AMOUNT 2023	TAX AMOUNT 2024	TAX DIFFERENCE 2023-2024	PERCENT DIFFERENCE
COUNTY	0.2185	0.2122	\$41.30	\$50.72	\$9.42	22.81%
LIBRARY	0.1515	0.1565	\$28.63	\$37.40	\$8.77	30.63%
SCHOOL	0.9938	0.9557	\$187.82	\$228.42	\$40.60	21.62%
SOLID WASTE	0.0001	0.0001	\$0.02	\$0.02	\$0.00	0.00%
TOWNSHIP	0.0831	0.0821	\$15.71	\$19.62	\$3.91	24.89%
TOTAL	1.4470	1.4066	\$273.48	\$336.18	\$62.70	22.93%

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY

LEVYING AUTHORITY	2023	2024	% Change
HALL, LEMON (654)	\$0.00	\$0.00	0.00%
TOTAL ADJUSTMENTS	\$0.00	\$0.00	0.00%

TABLE 5: DEDUCTIONS APPLICABLE TO THIS PROPERTY⁴

TYPE OF DEDUCTION	2023	2024
TOTAL DEDUCTIONS	\$0.00	\$0.00

1. A taxpayer can only receive the Over 65 Circuit Breaker Credit or the County Option Circuit. Indiana Code § 6-1.1-49-6 specifies that a taxpayer cannot receive both.
2. The property tax cap is calculated separately for each class of property owned by the taxpayer.
3. Charges not subject to the property tax caps include property tax levies approved by voters through a referendum. When added to the base property tax cap amount for your property, this creates the effective tax cap. For more information, see the back of this document. Information regarding the referendums proposed during the most recent elections can be located online at: www.in.gov/dlgf/referendum-information.
4. 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.

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COUNTY TAX INFORMATION

STATE FORM 53569 (R24 / 11-23)
APPROVED BY STATE BOARD OF ACCOUNTS, 2023

TREASURER FORMTS-1A
PRESCRIBED BY THE DEPARTMENT OF LOCAL GOVERNMENT FINANCE IC 6-1.1-22-8.1

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 – The amounts involved with calculating your real estate property taxes.

Taxes 2022 Pay 2023 – The summary of calculations based on tax rates for taxes payable last year.

Taxes 2023 Pay 2024 – 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 generated by the local income tax, which can 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 limits the increase of the homestead property tax liability of credit recipient at two percent (2%). (IC 6-1.1-20.6-8.5)
- **County Option Circuit Breaker Credit** – Credit for a calendar year adopted by the county fiscal body if homestead qualifies and age, adjusted gross income, and other eligibility requirements are met. The credit limits the increase of the homestead property tax liability of credit recipient at an amount between two percent (2%) and five percent (5%). (IC 6-1.1-49)

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 agricultural 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 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 2023 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2023.

Tax Rate 2024 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

Tax Amount 2023 – The amount of taxes for this property allocated to each taxing authority for 2023.

Tax Amount 2024 – The amount of taxes for this property allocated to each taxing authority for the current year.

Tax Difference 2023-2024 – 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 2023 – The total amount of other charges added to your tax bill in 2023.

Amount 2024 – 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 (574) 372-2323 or visit www.kcgov.com.

Deductions documented in this bill can include, but are not limited to, the following:

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- **Blind/Disabled** – Deduction for the blind or disabled. Must supply proof from a doctor or Social Security awards letter. (IC 6-1.1-12-11, 12)
- **Enterprise Zone** – Deduction for eligible properties located within a designated enterprise zone. (IC 6-1.1-12-40)
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- **Veterans** – Deduction for disabled veterans. Must supply proof of service, honorable discharge, and disability. (IC 6-1.1-12-13, 14, 15)

Amount 2023 – The amount deducted from your bill in 2023 for each benefit.

Amount 2024 – 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 (574) 372-2310 or www.kcgov.com. To obtain a review of an assessment, the taxpayer must file an appeal via a Form 130. If the Form 11 is mailed before May 1 of the assessment year, the filing deadline for real property is June 15 of that year. If the Form 11 is mailed after April 30 of the assessment year, the filing deadline for real property is June 15 in the year that the tax statements are mailed. For personal property assessments, the filing deadline is not later than forty-five (45) days after the date of the required notice (Form 11).

NOTE: Failure to file a timely Form 130 can be grounds for dismissal of this appeal. The assessing official who receives an appeal filed by a taxpayer must:

(1) immediately forward the notice to the county board; and (2) schedule a preliminary informal meeting with the taxpayer in order to resolve the appeal.

For further instructions on filing an appeal or correction of error, contact your assessor at (574) 372-2310 or visit www.kcgov.com.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2024, for mobile homes assessed under IC 6-1.1-7 and January 1, 2023, for real property).

**PRELIMINARY
TITLE**

PRELIMINARY TITLE

RECORDED EXCEPTIONS WILL BE AVAILABLE AUCTION DAY OR UPON REQUEST.



First American Title™

Commitment for Title Insurance
Indiana - 2021 v. 01.00 (07-01-2021)

ALTA COMMITMENT FOR TITLE INSURANCE
Issued by
FIRST AMERICAN TITLE INSURANCE COMPANY

NOTICE

IMPORTANT—READ CAREFULLY: THIS COMMITMENT IS AN OFFER TO ISSUE ONE OR MORE TITLE INSURANCE POLICIES. ALL CLAIMS OR REMEDIES SOUGHT AGAINST THE COMPANY INVOLVING THE CONTENT OF THIS COMMITMENT OR THE POLICY MUST BE BASED SOLELY IN CONTRACT.

THIS COMMITMENT IS NOT AN ABSTRACT OF TITLE, REPORT OF THE CONDITION OF TITLE, LEGAL OPINION, OPINION OF TITLE, OR OTHER REPRESENTATION OF THE STATUS OF TITLE. THE PROCEDURES USED BY THE COMPANY TO DETERMINE INSURABILITY OF THE TITLE, INCLUDING ANY SEARCH AND EXAMINATION, ARE PROPRIETARY TO THE COMPANY, WERE PERFORMED SOLELY FOR THE BENEFIT OF THE COMPANY, AND CREATE NO EXTRACTIONAL LIABILITY TO ANY PERSON, INCLUDING A PROPOSED INSURED.

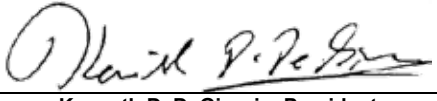
THE COMPANY'S OBLIGATION UNDER THIS COMMITMENT IS TO ISSUE A POLICY TO A PROPOSED INSURED IDENTIFIED IN SCHEDULE A IN ACCORDANCE WITH THE TERMS AND PROVISIONS OF THIS COMMITMENT. THE COMPANY HAS NO LIABILITY OR OBLIGATION INVOLVING THE CONTENT OF THIS COMMITMENT TO ANY OTHER PERSON.

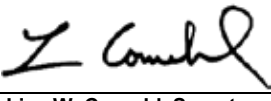
COMMITMENT TO ISSUE POLICY

Subject to the Notice; Schedule B, Part I—Requirements; Schedule B, Part II—Exceptions; and the Commitment Conditions, First American Title Insurance Company, a Nebraska Corporation (the "Company"), commits to issue the Policy according to the terms and provisions of this Commitment. This Commitment is effective as of the Commitment Date shown in Schedule A for each Policy described in Schedule A, only when the Company has entered in Schedule A both the specified dollar amount as the Proposed Amount of Insurance and the name of the Proposed Insured.

If all of the Schedule B, Part I—Requirements have not been met within six months after the Commitment Date, this Commitment terminates and the Company's liability and obligation end.

FIRST AMERICAN TITLE INSURANCE COMPANY

By: 
Kenneth D. DeGiorgio, President

By: 
Lisa W. Cornehl, Secretary

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First American Title™

Commitment for Title Insurance
Indiana - 2021 v. 01.00 (07-01-2021)

COMMITMENT CONDITIONS

1. DEFINITIONS

- a. "Discriminatory Covenant": Any covenant, condition, restriction, or limitation that is unenforceable under applicable law because it illegally discriminates against a class of individuals based on personal characteristics such as race, color, religion, sex, sexual orientation, gender identity, familial status, disability, national origin, or other legally protected class.
- b. "Knowledge" or "Known": Actual knowledge or actual notice, but not constructive notice imparted by the Public Records.
- c. "Land": The land described in Item 5 of Schedule A and improvements located on that land that by State law constitute real property. The term "Land" does not include any property beyond that described in Schedule A, nor any right, title, interest, estate, or easement in any abutting street, road, avenue, alley, lane, right-of-way, body of water, or waterway, but does not modify or limit the extent that a right of access to and from the Land is to be insured by the Policy.
- d. "Mortgage": A mortgage, deed of trust, trust deed, security deed, or other real property security instrument, including one evidenced by electronic means authorized by law.
- e. "Policy": Each contract of title insurance, in a form adopted by the American Land Title Association, issued or to be issued by the Company pursuant to this Commitment.
- f. "Proposed Amount of Insurance": Each dollar amount specified in Schedule A as the Proposed Amount of Insurance of each Policy to be issued pursuant to this Commitment.
- g. "Proposed Insured": Each person identified in Schedule A as the Proposed Insured of each Policy to be issued pursuant to this Commitment.
- h. "Public Records": The recording or filing system established under State statutes in effect at the Commitment Date under which a document must be recorded or filed to impart constructive notice of matters relating to the Title to a purchaser for value without Knowledge. The term "Public Records" does not include any other recording or filing system, including any pertaining to environmental remediation or protection, planning, permitting, zoning, licensing, building, health, public safety, or national security matters.
- i. "State": The state or commonwealth of the United States within whose exterior boundaries the Land is located. The term "State" also includes the District of Columbia, the Commonwealth of Puerto Rico, the U.S. Virgin Islands, and Guam.
- j. "Title": The estate or interest in the Land identified in Item 3 of Schedule A.

2. If all of the Schedule B, Part I—Requirements have not been met within the time period specified in the Commitment to Issue Policy, this Commitment terminates and the Company's liability and obligation end.

3. The Company's liability and obligation is limited by and this Commitment is not valid without:

- a. the Notice;
- b. the Commitment to Issue Policy;
- c. the Commitment Conditions;
- d. Schedule A;
- e. Schedule B, Part I—Requirements; and
- f. Schedule B, Part II—Exceptions; and
- g. a counter-signature by the Company or its issuing agent that may be in electronic form.

4. COMPANY'S RIGHT TO AMEND

The Company may amend this Commitment at any time. If the Company amends this Commitment to add a defect, lien, encumbrance, adverse claim, or other matter recorded in the Public Records prior to the Commitment Date, any liability of the Company is limited by Commitment Condition 5. The Company is not liable for any other amendment to this Commitment.

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PRELIMINARY TITLE

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Commitment for Title Insurance
Indiana - 2021 v. 01.00 (07-01-2021)

5. LIMITATIONS OF LIABILITY
 - a. The Company's liability under Commitment Condition 4 is limited to the Proposed Insured's actual expense incurred in the interval between the Company's delivery to the Proposed Insured of the Commitment and the delivery of the amended Commitment, resulting from the Proposed Insured's good faith reliance to:
 - i. comply with the Schedule B, Part I—Requirements;
 - ii. eliminate, with the Company's written consent, any Schedule B, Part II—Exceptions; or
 - iii. acquire the Title or create the Mortgage covered by this Commitment.
 - b. The Company is not liable under Commitment Condition 5.a. if the Proposed Insured requested the amendment or had Knowledge of the matter and did not notify the Company about it in writing.
 - c. The Company is only liable under Commitment Condition 4 if the Proposed Insured would not have incurred the expense had the Commitment included the added matter when the Commitment was first delivered to the Proposed Insured.
 - d. The Company's liability does not exceed the lesser of the Proposed Insured's actual expense incurred in good faith and described in Commitment Condition 5.a. or the Proposed Amount of Insurance.
 - e. The Company is not liable for the content of the Transaction Identification Data, if any.
 - f. The Company is not obligated to issue the Policy referred to in this Commitment **unless** all of the Schedule B, Part I—Requirements have been met to the satisfaction of the Company.
 - g. The Company's liability is further limited by the terms and provisions of the Policy to be issued to the Proposed Insured.
6. LIABILITY OF THE COMPANY MUST BE BASED ON THIS COMMITMENT; CHOICE OF LAW AND CHOICE OF FORUM
 - a. Only a Proposed Insured identified in Schedule A, and no other person, may make a claim under this Commitment.
 - b. Any claim must be based in contract under the State law of the State where the Land is located and is restricted to the terms and provisions of this Commitment. Any litigation or other proceeding brought by the Proposed Insured against the Company must be filed only in a State or federal court having jurisdiction.
 - c. This Commitment, as last revised, is the exclusive and entire agreement between the parties with respect to the subject matter of this Commitment and supersedes all prior commitment negotiations, representations, and proposals of any kind, whether written or oral, express or implied, relating to the subject matter of this Commitment.
 - d. The deletion or modification of any Schedule B, Part II—Exception does not constitute an agreement or obligation to provide coverage beyond the terms and provisions of this Commitment or the Policy.
 - e. Any amendment or endorsement to this Commitment must be in writing and authenticated by a person authorized by the Company.
 - f. When the Policy is issued, all liability and obligation under this Commitment will end and the Company's only liability will be under the Policy.
7. IF THIS COMMITMENT IS ISSUED BY AN ISSUING AGENT

The issuing agent is the Company's agent only for the limited purpose of issuing title insurance commitments and policies. The issuing agent is not the Company's agent for closing, settlement, escrow, or any other purpose.
8. PRO-FORMA POLICY

The Company may provide, at the request of a Proposed Insured, a pro-forma policy illustrating the coverage that the Company may provide. A pro-forma policy neither reflects the status of Title at the time that the pro-forma policy is delivered to a Proposed Insured, nor is it a commitment to insure.

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Form 50115218 (8-11-22)



PRELIMINARY TITLE

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First American Title™

Commitment for Title Insurance
Indiana - 2021 v. 01.00 (07-01-2021)

9. CLAIMS PROCEDURES

This Commitment incorporates by reference all Conditions for making a claim in the Policy to be issued to the Proposed Insured. Commitment Condition 9 does not modify the limitations of liability in Commitment Conditions 5 and 6.

10. CLASS ACTION

ALL CLAIMS AND DISPUTES ARISING OUT OF OR RELATING TO THIS COMMITMENT, INCLUDING ANY SERVICE OR OTHER MATTER IN CONNECTION WITH ISSUING THIS COMMITMENT, ANY BREACH OF A COMMITMENT PROVISION, OR ANY OTHER CLAIM OR DISPUTE ARISING OUT OF OR RELATING TO THE TRANSACTION GIVING RISE TO THIS COMMITMENT, MUST BE BROUGHT IN AN INDIVIDUAL CAPACITY. NO PARTY MAY SERVE AS PLAINTIFF, CLASS MEMBER, OR PARTICIPANT IN ANY CLASS OR REPRESENTATIVE PROCEEDING. ANY POLICY ISSUED PURSUANT TO THIS COMMITMENT WILL CONTAIN A CLASS ACTION CONDITION.

11. ARBITRATION

The Policy contains an arbitration clause. All arbitrable matters when the Proposed Amount of Insurance is \$2,000,000 or less may be arbitrated at the election of either the Company or the Proposed Insured as the exclusive remedy of the parties. A Proposed Insured may review a copy of the arbitration rules at <http://www.alta.org/arbitration>.

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Transaction Identification Data, for which the Company assumes no liability as set forth in Commitment Condition 5.e.:

Issuing Agent: **Center Title Services**
Issuing Office: **Center Title Services**
Issuing Office's ALTA® Registry ID:
Loan ID Number:
Commitment Number: **28191-C**
Issuing Office File Number: **28191-C**
Property Address: ****** N. Parks Schram Road, Warsaw, IN 46580**
Revision Number:

SCHEDULE A

1. Commitment Date: **February 13, 2025**
2. Policy to be issued:
 - a. 2021 ALTA® Owners Policy
Proposed Insured: **Prospective Purchaser**
Proposed Amount of Insurance: \$
The estate or interest to be insured:
 - b. 2021 ALTA® Loan Policy
Proposed Insured: **Prospective Lender, and each successor and/or assign that is defined as an Insured in the Conditions of the Policy**
Proposed Amount of Insurance: \$
The estate or interest to be insured:
 - c. 2021 ALTA® Loan Policy
Proposed Insured:
Proposed Amount of Insurance: \$
The estate or interest to be insured:
3. The estate or interest in the Land at the Commitment Date is: *Fee simple*
4. The Title is, at the Commitment Date, vested in **Iroquois Valley Farms, LLC, an Illinois limited liability company**
5. The Land is described as follows:

A tract of land in the East half of Section 10 and the Southwest Quarter of Section 11, Township 32 North, Range 5 East, in Kosciusko County, Indiana, more accurately described as follows:

Beginning at a PK nail on the South line of said Section 11, also being the center line of the Crystal Lake Road, 340 feet South 89 degrees 16 minutes East of the Southwest corner of said Section 11, thence North 736.57 feet to an iron pipe; thence North 89 degrees 16 minutes West 340.00 feet to an iron pipe; thence North 584.10 feet to a railroad iron post; thence North 89 degrees 50 minutes West 2055.52 feet to an iron pipe; thence North 682.90 feet to an iron pipe; thence North 88 degrees 34 minutes West 29 feet to a fence post; thence North 0 degrees 25 minutes East 284.45 feet to an iron pipe; thence North 87 degrees 10 minutes West 147.95 feet to the center line of Parks Road; thence Northeasterly along the centerline of Parks Road 348.90 feet to a PK nail; thence East 550.0 feet to an iron pipe; thence North 783.18 feet to an iron pipe; thence South 89 degrees 53 minutes West

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200.51 feet to the center line of Parks Road; thence North 19 degrees 49 minutes East along the center line of Parks Road 178.30 feet; thence South 83 degrees 50 minutes East 908.38 feet to an iron pipe; thence South 1 degree 16 minutes East 851.49 feet to an iron pipe on the East and West open line of Section 10; thence North 89 degrees 58 minutes East along the East and West open line of said Section 862.54 feet to a railroad iron post marking the East Quarter Post of said Section, thence South 89 degrees 22 minutes East along the East and West open line of Section 11, 651.99 feet to a railroad iron post; thence South 1 degree 19 minutes East 2435.96 feet to an iron pipe; thence North 89 degrees 16 minutes West (East and West by deed) 155.00 feet to an iron pipe; thence South 1 degree 19 minutes East 200.00 feet to a point on the South line of said Section 11, also being the center line of the Crystal Lake Road; thence North 89 degrees 16 minutes West (East and West by deed) along the said South line of Section 11, also being the center line of the Crystal Lake Road, 167.70 feet to the Place of Beginning.

FIRST AMERICAN TITLE INSURANCE COMPANY

By: Liza Arnold
Authorized Signatory

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SCHEDULE B, PART I—Requirements

All of the following Requirements must be met:

1. The Proposed Insured must notify the Company in writing of the name of any party not referred to in this Commitment who will obtain an interest in the Land or who will make a loan on the Land. The Company may then make additional Requirements or Exceptions.
2. Pay the agreed amount for the estate or interest to be insured.
3. Pay the premiums, fees, and charges for the Policy to the Company.
4. Documents satisfactory to the Company that convey the Title or create the Mortgage to be insured, or both, must be properly authorized, executed, delivered, and recorded in the Public Records.
5. You must file a Disclosure of Sales Information form prescribed by the State Board of Tax Commissioners pursuant to I.C. 6-1.1-5.5. The disclosure form must be filed with the county auditor's office prior to recording. The filing fee is \$5.00 exempt and \$ 15.00 non-exempt.
6. You should contact the local municipality to obtain information regarding unpaid sewer and/or municipal assessments that are not a recorded lien against the land. We are not responsible for collecting at closing such unpaid assessments.
7. NOTE: By virtue of IC 27-7-3.6, a fee of \$5.00 will be collected from the purchaser of the policy for each policy issued in conjunction with closing occurring on or AFTER July 1, 2006. The fee should be designated as a TIEFF (Title Insurance Enforcement Fund Fee) charge.
8. Note: Effective July 1, 2009, HEA 1374 (enacting Indiana Code 27-7-3.7) requires Good Funds for real estate transactions. Funds received from any party to the transaction in an amount of \$10,000.00 or more must be in the form of an irrevocable wire transfer. Funds received from any party in an amount less than \$10,000.00 may be in the form of irrevocable wire transfer, cashier's check, certified check, check drawn on the escrow account of another closing agent, or check drawn on the trust account of a licensed real estate broker. Personal checks may be accepted, provided the amount does not exceed \$500.00.
9. NOTE: Effective July 1, 2013, Senate Enrolled Act 370 (P.L. 80-2013) requires title insurance companies to charge a fee for closing protection letters in real estate transactions in which the title insurance company or its authorized agent acts as the settlement agent. In residential transactions, the closing protection letters are mandatory and must be issued to each party. In commercial transactions, closing protection letters are available upon request, but are not mandatory. First American Title Insurance Company's fee for closing protection letters is \$25 for a seller's letter, \$25 for a buyer's or borrower's letter, and \$25 for a lender's letter.
10. NOTE: Effective July 1, 2023, Indiana State Law prohibits ownership of real property by certain foreign parties. This law can be found at Indiana Code § 1-1-16. Any loss or damage incurred as a result of a violation of this law is excluded from coverage under the terms of a title insurance policy. If a prohibited foreign entity or person is a party to this transaction, the Company must be notified in writing. The Company will not knowingly close or insure a transaction that violates the referenced state law.
11. Submit to the Company the Operating Agreement, including any amendments thereto, of [Iroquois Valley Farms, LLC](#), and the Certificate issued by the appropriate office in its state of domicile evidencing proper filing of the Articles of Organization. The above must be submitted to the Company for review before closing. The Company reserves the right to make further requirements and/or exceptions based upon examination of same.

PRELIMINARY TITLE

RECORDED EXCEPTIONS WILL BE AVAILABLE AUCTION DAY OR UPON REQUEST.

12. If the Articles of Organization do not appoint a Manager, we require a resolution signed by all members approving the execution of the Limited Liability Company Warranty Deed and appointing an individual to sign the Limited Liability Company Warranty Deed.
13. Duly Authorized Warranty Deed from **Iroquois Valley Farms, LLC, an Illinois limited liability company,** to **Prospective Purchaser.**

SCHEDULE B, PART II—Exceptions

Some historical land records contain Discriminatory Covenants that are illegal and unenforceable by law. This Commitment and the Policy treat any Discriminatory Covenant in a document referenced in Schedule B as if each Discriminatory Covenant is redacted, repudiated, removed, and not republished or recirculated. Only the remaining provisions of the document will be excepted from coverage.

The Policy will not insure against loss or damage resulting from the terms and conditions of any lease or easement identified in Schedule A, and will include the following Exceptions unless cleared to the satisfaction of the Company:

1. Any defect, lien, encumbrance, adverse claim, or other matter that appears for the first time in the Public Records or is created, attaches, or is disclosed between the Commitment Date and the date on which all of the Schedule B, Part I—Requirements are met.
2. Any discrepancies or conflicts in boundary lines, any shortages in area, or any encroachment or overlapping in improvements.
3. Any facts, rights, interests or claims which are not shown by the Public Records but which could be ascertained by an accurate survey of the Land or by making inquiry of persons in possession of the Land.
4. Easements, liens or encumbrances or claims thereof, which are not shown by the Public Records.
5. Any lien, or right to a lien for services, labor or material imposed by law and not shown by the Public Records.
6. Taxes or special assessments which are not shown as existing liens by the Public Records.
7. Real estate taxes assessed for the year 2023 are a lien and are due in two installments payable May 10 and November 10, 2024
Assessed in the name of: Iroquois Valley Farms LLC
Property Address: **** N. Parks Schram Rd., Warsaw, IN 46580
Parcel No.: 013-720001-91
Key No.: 013-052-012.D
State Tax ID No.: 431010100025.000-034
Taxing Unit and Code: Harrison
Land: 23,900.00
Improvements: -0-
Exemptions: -0-
May installment of \$ 168.09 PAID
November installment of \$ 168.09 PAID
8. Real estate taxes assessed for the year 2023 are a lien and are due in two installments payable May 10 and November 10, 2024
Assessed in the name of: Iroquois Valley Farms LLC

PRELIMINARY TITLE

RECORDED EXCEPTIONS WILL BE AVAILABLE AUCTION DAY OR UPON REQUEST.

Property Address: **** N. Parks Schram Rd., Warsaw, IN 46580
Parcel No.: 013-720002-03
Key No.: 013-055-001.AAAA
State Tax ID No.: 431010200140.000-034
Taxing Unit and Code: Harrison
Land: 93,200.00
Improvements: -0-
Exemptions: -0-
May installment of \$ 655.48 PAID
November installment of \$ 655.48 PAID

9. Real estate taxes assessed for the year 2023 are a lien and are due in two installments payable May 10 and November 10, 2024
Assessed in the name of: Iroquois Valley Farms LLC
Property Address: **** W. Crystal Lake Rd., Warsaw, IN 46580
Parcel No.: 013-716000-80
Key No.: 013-057-003.C
State Tax ID No.: 431011300098.000-034
Taxing Unit and Code: Harrison
Land: 45,700.00
Improvements: -0-
Exemptions: -0-
May installment of \$ 321.41 PAID
November installment of \$ 321.41 PAID

NOTE: The foregoing tax information is limited to the date of the most current computer input and does not insure accuracy of property tax information.

10. Real estate taxes assessed for the year 2024 due and payable 2025 are a lien in an undetermined amount, but are not yet due and payable.
11. Real estate taxes assessed for the year 2025 due and payable 2026 are a lien in an undetermined amount, but are not yet due and payable.
12. Rights of the public, the State of Indiana and the municipality in and to that part of the land, if any, taken or used for road purposes, including utility rights of way.
13. Possible future assessment for the [Lemon Hall Ditch](#). (Parcel No. 013-720001-91)
14. Possible future assessment for the [Lemon Hall Ditch](#). (Parcel No. 013-720002-03)
15. Possible future assessment for the [Lemon Hall Ditch](#). (Parcel No. 013-716000-80)
16. Subject to a 75 foot county regulated drainage easement from the top of the bank of the [Lemon Hall Ditch](#).

PRELIMINARY TITLE

RECORDED EXCEPTIONS WILL BE AVAILABLE AUCTION DAY OR UPON REQUEST.

17. Rights of way for drainage tiles, ditches, feeders and laterals.
18. Rights of tenant(s) now in possession of the land under unrecorded leases or otherwise.
19. Easement in favor of Northern Indiana Public Service Company, LLC, an Indiana limited liability company, for gas facilities, together with associated rights, dated January 8, 2025, recorded January 8, 2025, as Document No. 2025010210, in the Office of the Recorder of Kosciusko County, Indiana.
20. Easement in favor of Kosciusko County Rural Electric Membership Corporation, for the construction, maintenance, and operation of a transmission line or system, together with associated rights, dated July 25, 1938, recorded June 10, 1940, in Miscellaneous Record 25, page 202, in the Office of the Recorder of Kosciusko County, Indiana.
21. Easement in favor of Kosciusko County Rural Electric Membership Corporation, for the construction, maintenance and operation of a transmission line or system, together with associated rights, dated July 26, 1938, recorded June 10, 1940, in Miscellaneous Record 25, page 204, in the Office of the Recorder of Kosciusko County, Indiana.
22. Easement in favor of Indiana and Michigan Electric Company, for the construction, maintenance, and operation of a transmission line or system, together with associated rights, dated July 27, 1967, recorded August 11, 1967, in Deed Record 220, page 563, in the Office of the Recorder of Kosciusko County, Indiana.
23. Easement in favor of Northern Indiana Public Service Company, for the construction, maintenance and operation of a transmission line or system, together with associated rights, dated April 21, 1975, recorded May 27, 1975, in Deed Record 257, page 478, in the Office of the Recorder of Kosciusko County, Indiana.
24. Right-of-way Easement from Stephen R. Parker, an adult, to PSI Energy, Inc., an Indiana Corporation, its successors and assigns, for a permanent and perpetual right-of-way for the transmission of electricity and communications, dated July 25, 1991, recorded September 10, 1991, in Deed Record 347, page 121, in the Office of the Recorder of Kosciusko County, Indiana.

PHOTOS

PHOTOS



TRACTS 1-4



TRACTS 1 & 2

PHOTOS



TRACT 1



TRACT 1

PHOTOS



TRACT 1



TRACT 1

PHOTOS



TRACT 2



TRACTS 2 & 3

PHOTOS



TRACTS 2 & 3



TRACTS 2 & 3

PHOTOS



TRACTS 3 & 4



TRACT 3

PHOTOS



SCHRADER REAL ESTATE & AUCTION CO., INC.

950 N. Liberty Dr., Columbia City, IN 46725

260-244-7606 or 800-451-2709

SchraderAuction.com

