

**WEST HILLS BUSINESS CENTER
NEIGHBORHOOD IMPROVEMENT DISTRICT
TOWNSHIP OF WEISENBERG, PENNSYLVANIA**

**ANNUAL ASSESSMENT REPORT AND
AMENDMENT OF THE ASSESSMENT ROLL FOR
IMPOSITION OF AND COLLECTION OF ASSESSMENTS IN 2018**

Prepared By:

MUNICAP, INC.

February 15, 2018

**West Hills Business Center
Neighborhood Improvement District
Township of Weisenberg, Pennsylvania**

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Amendment of the Assessment Roll for
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INTRODUCTION

The West Hills Business Center is located in within the County of Lehigh, Pennsylvania (the “County”), the Township of Weisenberg, Lehigh County, Pennsylvania (the “Township”) and the Northwestern Lehigh School District (the “School District”), (collectively, the “Taxing Bodies”). The West Hills Business Center is located in the West Hills Business Center Tax Increment Financing District (the “TIF District”) and the West Hills Business Center Neighborhood Improvement District (the “NID”) (collectively, the “District”). The Township Board of Supervisors adopted Resolution No. 11-12 on November 14, 2011 which created the TIF District. The NID was created pursuant to Ordinance No. 12-1, enacted by the Township Board of Supervisors on April 9, 2012 (the “NID Ordinance”).

Lehigh County Industrial Development Authority (the “Authority”) issued \$5,880,000.00 of Special Obligation Revenue Bonds on February 6, 2014 (the “2014 Bonds”) related to the West Hills Business Center District pursuant to the provisions of the Pennsylvania Economic Development Financing Law, the Act of August 3, 1967, P.L. 251, as amended (the “Economic Development Financing Law”), the Pennsylvania Tax Increment Financing Act (P.L. 465, approved July 11, 1990, 53 P.S. § 6930.1 *et seq.*, as amended) the (“TIF Act”), a Trust Indenture, dated as of February 1, 2014 (the “Indenture”), by and between the Authority and Manufacturer’s and Traders Trust Company, as trustee (the “Trustee”), and a Resolution of the Authority adopted on August 16, 2011.

The Authority issued \$6,100,000.00 of Special Obligation Bonds (the “2016 Bonds” or “PIB Loan” or “Loan”) on May 19, 2016 related to the West Hills Business Center District. The 2016 Bonds were issued with a loan through Pennsylvania Infrastructure Bank (“PIB”).

The 2014 Bonds and the PIB Loan and interest thereon are secured by and payable solely from a percentage of the proceeds of tax collections arising from the taxation by each of the Taxing Bodies of the increase, if any, in the assessed value of real property located in the TIF District (the “Tax Increment Revenues” or the “TIF Revenues”) less amounts payable to the respective Taxing Bodies as provided in the Cooperation Agreement and, to the extent the Tax Increment Revenues are insufficient, from the NID Revenues payable under the Pledge Agreement, which include Special Assessments levied on the benefited Parcels within the NID, including any District Revenues (collectively, the “Tax Increment Revenues” and the “NID Revenues”) recovered by the Taxing Bodies from the proceeds of the sale or redemption of any property in the District subject to sale by any of the Taxing Bodies for nonpayment of property taxes and or Special Assessments, and from amounts held in certain funds pursuant to the Indenture.

The Special Assessments have been imposed on the assessed property within the NID pursuant to the NID Ordinance. The Special Assessments are equal to the interest and principal on the 2014 Bonds and estimated administrative expenses related to the 2014 Bonds, plus principal, interest and administrative expenses related to the PIB Loan that is also to be supported by the Tax Increment Revenues and Special Assessments. The Special Assessments are due and payable each Assessment Year as the Annual Installment. An Annual Credit may be applied to the Annual

Installment each Assessment Year. The Annual Credit consists of Tax Increment Revenues produced by a Parcel and available to pay expenses related to the bonds. The resulting amount is equal to the Annual Payment, which is to be collected from each Parcel of the assessed property in the District.

A Special Assessment Roll identifies the tax Parcels in the District, the Special Assessment allocated to each Parcel, the Annual Installment for each year, and other information relevant to the collection of the Special Assessments. The Special Assessment Roll is to be updated each year to reflect the changes in the assessment roll, including identification of the Annual Payment to be collected each year from each Parcel, as well as Parcel subdivisions and reallocation of the Special Assessments required as a result of the subdivision of any Parcel. This report has been prepared to explain the calculation of the Annual Payment and the update of the Special Assessment Roll for the imposition and collection of Special Assessments in calendar year 2018 (the "Assessment Year 2018").

TRUSTEE ACCOUNTS

The Trustee for the 2014 Bonds and the PIB Loan is Manufacturer's and Traders Trust Company. The account balances as of December 31, 2016, investment income, additional proceeds, transfers, disbursements, and account balances as of December 31, 2017 are shown in Table A below.

Table A
Series 2014 and 2016 PIB Loan
Fund Balances

Account/Fund	Balance 12/31/16	Investment Income	Additional Proceeds	Transfers	Disburse- ments	Balance 12/31/17
Series 2014 Clearing Fund	\$0	\$0	\$0	\$0	\$0	\$0
Series 2014 Project Fund	\$161	\$1	\$0	\$0	\$0	\$162
Capitalized Interest Fund ¹	\$50	\$0	\$0	(\$50)	\$0	\$0
Special Assessment Prepayment Account	\$0	\$0	\$0	\$0	\$0	\$0
Tax Increment Account	\$593,508	\$3,495	\$0	\$493,449	\$0	\$1,090,452
Assessment Account	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Reserve Fund	\$588,183	\$2,455	\$0	(\$832)	\$0	\$589,806
Surplus Fund	\$0	\$0	\$0	\$0	\$0	\$0
Administrative Expense Fund	\$203	\$63	\$0	\$55,201	\$44,007	\$11,460
Rebate Fund	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Fund	\$0	\$16	\$0	\$622,875	\$622,875	\$16
Township Tax Fund	\$24,861	\$59	\$25,081	(\$24,888)	\$0	\$25,113
School District Tax Fund	\$813,830	\$1,852	\$714,244	(\$814,728)	\$0	\$715,198
County Tax Fund	\$330,664	\$656	\$162,422	(\$331,027)	\$0	\$162,715
2016 PIB Loan Clearing Fund	\$4,500	\$19	\$0	\$0	\$0	\$4,519
2016 PIB Loan Reserve Fund	\$610,039	\$2,548	\$0	\$0	\$0	\$612,587
2016 PIB Loan Project Fund	\$76	\$0	\$0	\$0	\$0	\$76
	\$2,966,075	\$11,164	\$901,747	\$0	\$666,882	\$3,212,104

¹The remaining balance of the Capitalized Interest Fund of \$50.49 was transferred to the Debt Service Fund on February 15, 2017, and the account was subsequently closed.

- Additional Proceeds to the Township Tax Fund represent Township Pledged Tax Increment Revenues collected in Assessment Year 2017.
- Additional proceeds to the School District Tax Fund represent School District Pledged Tax Increment Revenues collected in fiscal year 2017.
- Additional proceeds to the County Tax Fund represent County Pledged Tax Increment Revenues collected in Assessment Year 2017.
- Disbursements from the Administrative Expense Fund represent the payment of administrative expenses.
- Disbursements from the Debt Service Fund represent the payment of debt service on the 2014 Bonds and PIB Loan.

Bond proceeds in the various accounts established by Article IV of the Trust Indenture and Article III of the Supplemental Trust Indenture are invested in Federated Treasury Obligations money market funds earning between 0.63 percent and 0.81 percent. Table B provides a listing of the funds and accounts and their approximate rates of return as of December 31, 2017.

Table B
Rates of Return

Account/Fund	Rates of Return
Series 2014 Project Fund	0.67%
Tax Increment Account	0.66%
Debt Service Reserve Fund	0.66%
Administrative Expense Fund	0.81%
Debt Service Fund	0.75%
Township Tax Increment Fund	0.66%
School District Tax Increment Fund	0.66%
County Tax Increment Fund	0.66%
2016 PIB Loan Clearing Fund	0.66%
2016 PIB Loan Reserve Fund	0.66%
2016 PIB Loan Project Fund	0.63%

According to Article IV of the Trust Indenture dated as of April 1, 2014, investment income on the Project Fund will be used for the purposes of that account. Investment income earned on the Revenue Fund will be used for the purpose of the accounts. Investment income earned on the Capitalized Interest Account will be retained in the account and will be used exclusively to pay debt service on the 2014 Bonds. If the amount on deposit in the Debt Service Reserve Fund exceeds the Reserve Requirement, the Trustee will transfer the excess first, upon written request of the Issuer prior to completion of the Project, to the Capitalized Interest Account of the Debt Service Fund, the Project Fund or the Administrative Fund, and thereafter to the Surplus Fund. Investment income earned on the Administrative Expense Fund will remain in the Administrative Expense Fund and will be used for the purposes of the fund.

According to Article III of the Supplemental Trust Indenture dated May 19, 2016, investment income in the PIB Loan Project Fund will be used for the purposes of the account. If the amount on deposit in the PIB Loan Debt Service Reserve Fund exceeds the Reserve Requirement, the Trustee will transfer the excess first, upon written request of the Issuer prior to completion of the Project, to the Capitalized Interest Account of the Debt Service Fund, the Project Fund or the Administrative Fund, and thereafter to the Surplus Fund.

ANNUAL INSTALLMENT

The Annual Installment is the portion of the Special Assessment set forth in the Special Assessment Roll that represents the amount that may be collected each Assessment Year pursuant to the provisions herein. The Annual Installment for each Parcel shall be calculated pursuant to Section D of the Rate and Method of Apportionment of Special Assessments (the “RMA”). The Annual Installment for each year as shown on the Special Assessment Roll may be revised by the Neighborhood Improvement District Management Authority (the “NIDMA”) to better match the debt service on the 2014 Bonds and PIB Loan and Administrative Expenses as long as the total of the Special Assessment is not exceeded. The Annual Installment imposed for collection in the Assessment Year beginning 2018 is equal to \$1,373,336.88 as shown in the Special Assessment Roll, attached hereto as Appendix A-2. The Annual Installment is collected each year as the Annual Payment.

ANNUAL PAYMENT

The Annual Payment shall be paid each year for any Parcel for which the Special Assessment have not been paid in full in an amount equal to the lesser of (i) the Annual Installment for the Parcel and (ii) an amount calculated pursuant to the following formula:

$$A = B \times (C+D)$$

Where the terms have the following meanings:

- A = the Annual Payment for the Parcel;
- B = the Annual Revenue Requirement for the Assessment Year for which the Annual Payment is being calculated;
- C = the Adjusted Annual Installment for the Parcel; and
- D = the Adjusted Annual Installment for all Parcels.

Annual Revenue Requirement

The Annual Revenue Requirement is defined as “for any Assessment Year, the sum of the Annual Obligations less Available Funds.”

Annual Obligations

Annual Obligations are defined as “for any Assessment Year, an amount equal to the following: 1) debt service on the Bonds to be paid from the Annual Payments and 2) Administrative Expenses.”

Available Funds

Available Funds are defined as “for each Assessment Year, the following to the extent available to pay Annual Obligations: 1) Tax Increment Revenues available to be applied to the Annual Revenue Requirement; 2) any credits to be applied under the Bond Indenture, such as capitalized interest or interest earnings on any account balances, and 3) any other funds available to be applied to Annual Obligation.”

The Annual Revenue Requirement for Assessment Year 2018 is zero. Table C on the following page provides a summary of the Annual Revenue Requirement for the 2018 Assessment Year, which will be used to pay the aggregate debt service and expenses due in Assessment Year 2018.

Table C
Annual Revenue Requirement
Assessment Year 2018

Annual Obligations	
<i>Debt Service on the 2014 Bonds</i>	
Interest on January 1, 2019	(\$176,475)
Interest on July 1, 2019	(\$176,475)
Principal on July 1, 2019	(\$190,000)
<i>Sub-total debt service on the 2014 Bonds</i>	<i>(\$542,950)</i>
<i>Debt Service on the PIB Loan</i>	
Interest on August 15, 2018	(\$49,563)
Principal on August 15, 2018	(\$337,000)
Interest on February 15, 2019	(\$46,824)
Principal on February 15, 2019	(\$342,000)
<i>Sub-total debt service on the PIB Loan</i>	<i>(\$775,387)</i>
Estimated administrative expense budget for Assessment Year 2018	(\$55,000)
<i>Total Obligations</i>	<i>(\$1,373,337)</i>
Estimated Available Funds	
<i>Total available revenues</i>	
Estimated investment income earned on the 2014 Bonds Reserve Fund through July 1, 2019	\$3,881
Estimated investment income earned on the PIB Loan Reserve Fund through February 15, 2019	\$4,026
Estimated pledged TIF Revenues collected in 2018	\$1,074,922
Surplus from prior year	\$1,527,882
<i>Total Estimated Available Funds</i>	<i>\$2,610,711</i>
Annual Revenue Requirement	\$0

Debt Service

2014 Bonds

Debt service on the 2014 Bonds includes interest on the bonds payable on January 1, 2019 and July 1, 2019. The semi-annual interest payments are equal to six months of interest on the outstanding principal of \$5,430,000.00 at 6.50 percent. As a result, the interest payments due on January 1, 2019 and July 1, 2019 are equal to \$176,475.00.

A principal payment in the amount of \$190,000.00 is due on the 2014 Bonds on July 1, 2019. As a result, total debt service on the 2014 Bonds is equal to \$542,950.00 (\$176,475.00 + \$176,475.00 + \$190,000.00 = \$542,950.00).

PIB Loan

Debt service on the PIB Loan includes interest and principal on the bonds payable on August 15, 2018 and February 15, 2019.

The semi-annual interest payment due on August 15, 2018 is equal to six months of interest on the outstanding principal of \$6,100,000.00 at 1.625 percent. As a result, the interest payment due on August 15, 2018 is equal to \$49,562.50. A principal payment in the amount of \$337,000.00 is due on the PIB Loan on August 15, 2018. As a result, the total debt service payment on the PIB Loan on August 15, 2018 is equal to \$386,562.50 (\$49,562.50 + \$337,000.00 = \$386,562.50).

The semi-annual interest payment due on February 15, 2019 is equal to six months of interest on the outstanding principal of \$5,763,000.00 at 1.625 percent. As a result, the interest payment due on February 15, 2019 is equal to \$46,824.38. A principal payment in the amount of \$342,000.00 is due on the PIB Loan on February 15, 2019. As a result, the total debt service payment on the PIB Loan on February 15, 2019 is equal to \$388,824.38 (\$46,824.38 + \$342,000.00 = \$388,824.38).

Accordingly, total debt service due on the PIB Loan is equal to \$775,386.88 (\$386,562.50 + \$388,824.38 = \$775,386.88) for Assessment Year 2018.

Administrative Expenses

As shown in Table D below, the Administrative expense budget for Assessment Year 2018 is estimated to be \$55,000.00. Administrative expenses include payments to the Trustee and Administrator, and the expenses of the Authority and the NIDMA related to the District.

Table D
Administrative Expenses Budget
Assessment Year 2018

Authority (LCIDA)	\$14,340
Trustee (M&T Bank)	\$7,760
TIF & NID Administrator (MuniCap)	\$20,000
NIDMA	\$9,300
Contingency	\$3,600
Estimated Administrative Expenses	\$55,000

Reserve Fund Investment Income

The Reserve Requirement for the 2014 Bonds is \$588,000.00. The Reserve Fund for the 2014 Bonds is currently invested in a money market fund currently earning approximately 0.66 percent. At this rate of return, an additional \$3,880.80 in investment income is expected to be earned through July 1, 2019. The Reserve Requirement for the PIB Loan is \$610,000.00. The Reserve Fund for the PIB Loan is currently invested in a money market fund earning approximately 0.66 percent. At this rate of return, an additional \$4,026.00 in investment income is expected to be earned through February 15, 2019. The investment income estimated to be earned on the 2014 Bonds Reserve Fund and the PIB Loan Reserve Fund are shown in Table E below.

Table E
Debt Service Reserve Fund
Estimated Investment Income

Debt Service Reserve Fund Requirement – 2014 Bonds	\$588,000
Estimated investment income earned through July 1, 2019	\$3,881
Debt Service Reserve Fund Requirement - PIB Loan	\$610,000
Estimated investment income earned through February 15, 2019	\$4,026

Estimated Tax Increment Revenues

Pursuant to the Cooperation Agreement dated April 1, 2013 (the “Cooperation Agreement”), the Authority, and the Taxing Bodies have agreed that certain incremental real Tax Increment Revenues derived from real property located within the TIF District from and after the date of creation of the TIF District will be used to pay debt service on the 2014 Bonds and certain related charges.

Pursuant to the Cooperation Agreement and the Indenture, fifty percent of the net Tax Increment Revenues collected each year are pledged to secure the 2014 Bonds and shall be deposited into the Tax Increment Fund. The Tax Increment Revenues consist of a percentage of the real property taxes collected in the TIF District in excess of the base assessed value less the amount payable to the respective Taxing Bodies as provided for in the Cooperation Agreement. The real property taxes to be collected from each taxable Parcel in the TIF District are shown in Exhibit A, which is attached hereto along with schedules from the Lehigh County website.

The Base Value of the taxable property in the TIF District as established on April 12, 2013 (the “Base Date”) was \$827,400.00. As shown by Exhibit A attached to this report, the assessed value for all Parcels in the District as of January 1, 2018 is equal to \$109,626,100.00. The incremental assessed value is, therefore, estimated to equal \$108,798,700.00 (\$109,626,100.00 – \$827,400.00 = \$108,798,700.00).

Taxable property in Lehigh County is subject to real property taxes imposed by three separate taxing bodies: the County, Township and School District. Property owners may receive a two percent discount on their real property tax bills each year if payments are received by a certain date. The millage rates for each of the three Taxing Bodies and the estimated TIF Revenues resulting from the incremental value, which is to be collected by the Taxing Bodies for Assessment Year 2018, are shown in Table F below. The total tax incremental revenues that are estimated to be collected in 2018 are equal to \$2,149,844.69.

Table F
Estimated TIF Revenues
Collected in 2018

Taxing Bodies	County	Township	School District	Total
Real Property Tax Rate (mills)	3.640	0.560	15.963	20.163
Assessed Value as of January 1, 2018	\$109,626,100	\$109,626,100	\$109,626,100	\$109,626,100
Base Year Assessed Value	(\$827,400)	(\$827,400)	(\$827,400)	(\$827,400)
Incremental Value	\$108,798,700	\$108,798,700	\$108,798,700	\$108,798,700
Estimated Total Tax Increment Revenues	\$396,027	\$60,927	\$1,736,765	\$2,193,719
<i>Percent of Tax Increment Revenues Collected</i>	<i>98.00%</i>	<i>98.00%</i>	<i>98.00%</i>	<i>98.00%</i>
Total Tax Increment Revenues Collected	\$388,107	\$59,709	\$1,702,029	\$2,149,845
<i>Percent of TIF Revenues paid to Taxing Bodies</i>	<i>50.00%</i>	<i>50.00%</i>	<i>50.00%</i>	<i>50.00%</i>
Estimated TIF Revenues to Taxing Bodies	\$194,053	\$29,854	\$851,015	\$1,074,922
Estimated TIF Revenues to Authority	\$194,053	\$29,854	\$851,015	\$1,074,922

Per the Cooperation Agreement the Taxing Bodies will retain fifty percent of the total Tax Increment Revenues collected each year. The estimated Tax Increment Revenues due to the Taxing Bodies and the Authority are shown in Table F. Accordingly, the estimated Tax Increment Revenues

that will be available for debt service and administrative expenses for Assessment Year 2018 are estimated to be equal to \$1,074,922.34.

Surplus from Prior Year – Assessment Year 2017

Pursuant to section 4.03 (d) of the Indenture, estimated surplus tax increment revenues from the prior year may be applied to pay debt service and administrative expenses in Assessment Year 2018, if required. As shown below in Table G below, surplus revenues in Assessment Year 2017 are estimated to be \$1,527,882.06.

Table G
Prior Year Surplus

Annual Obligations	
<i>Debt Service on the Series 2014 Bonds</i>	
Interest on January 1, 2018	(\$182,000)
Interest on July 1, 2018	(\$182,000)
Principal on July 1, 2018	(\$170,000)
<i>Sub-total debt service on the 2014 Bonds</i>	<i>(\$534,000)</i>
<i>Debt Service on the PIB Loan</i>	
Interest on February 15, 2018	(\$49,563)
Principal on February 15, 2018	\$0
<i>Sub-total debt service on the PIB Loan</i>	<i>(\$49,563)</i>
Administrative Expenses for Assessment Year 2017	(\$54,369)
<i>Total Annual Obligations</i>	<i>(\$637,932)</i>
Estimated Available Funds	
<i>Total available revenues</i>	
Tax Increment Account balance as of December 31, 2017	\$1,090,452
Available Tax Incremental Revenues in Township Tax Fund as of December 31, 2017	\$25,114
Available Tax Incremental Revenues in School District Tax Fund as of December 31, 2017	\$715,198
Available Tax Incremental Revenues in County Tax Fund as of December 31, 2017	\$162,715
Tax Increment Revenues transferred in January 2018	\$154,110
Debt Service Fund balance as of December 31, 2017	\$16
Administrative Fund balance as of December 31, 2017	\$11,460
Available balance of the Debt Service Reserve Fund as of December 31, 2017	\$1,806
Available Balance of the PIB Loan Reserve Fund as of December 31, 2017	\$2,587
Investment income earned on the 2014 Bonds Reserve Fund through July 1, 2018	\$1,941
Investment income earned on the PIB Loan Reserve Fund through February 1, 2018	\$415
<i>Total Estimated Available Funds</i>	<i>\$2,165,814</i>
Surplus Revenues Available	\$1,527,882

Debt service on the 2014 Bonds includes an interest payment in the amount of \$182,000.00 payable on January 1, 2018 and July 1, 2018. The interest payable is equal to interest for six months on the outstanding principal amount of the 2014 Bonds of \$5,600,000.00 at 6.50 percent. There is a principal payment due on July 1, 2018 of \$170,000.00. As a result, the total amount of debt service to be paid for Assessment Year 2017 for the 2014 Bonds is \$534,000.00 (\$182,000.00 + \$182,000.00 + \$170,000.00 = \$534,000.00).

Debt service on the PIB Loan includes an interest payment in the amount of \$49,562.50 payable on February 15, 2018. The interest payable is equal to interest for six months on the outstanding principal amount of the PIB Loan of \$6,100,000.00 at 1.625 percent.

The administrative expense budget for Assessment Year 2017 is \$54,369.00. As of December 31, 2017, the balance in the Administrative Expense Fund was \$11,459.92. Accordingly, there is \$11,459.92 available to pay a portion of the estimated administrative expenses in Assessment Year 2017.

As of December 31, 2017, the balance in the Tax Increment Account was \$1,090,451.60. A portion of this amount will be used to pay debt service and administrative expenses due in Assessment Year 2017.

As of December 31, 2017, the balance in the Township Tax Fund was \$25,113.38. This amount will be used to pay a portion of the debt service and administrative expenses due in Assessment Year 2017.

As of December 31, 2017, the balance in the School District Tax Fund was \$715,197.82. This amount will be used to pay a portion of the debt service and administrative expenses due in Assessment Year 2017.

As of December 31, 2017, the available balance in the County Tax Fund was \$162,715.31. This amount will be used to pay a portion of the debt service and administrative expenses due in Assessment Year 2017.

The Taxing Bodies issued interim bills in the aggregate amount of \$154,110.44 in Assessment Year 2017 as a result of the reassessment of one parcel (544600781932 1) effective July 1, 2017. Of this amount, \$2,388.90 represents Tax Increment Revenues related to the interim bill for the Township, \$136,193.69 represents Tax Increment Revenues related to the interim bill for the School District, and \$15,527.85 represents Tax Increment Revenues related to the interim bill for the County. As of the date of this report, the Trustee has confirmed that the Tax Increment Revenues related to the interim bills for Assessment Year 2017 in the amount of \$154,110.44 have been received. As a result, 100 percent of the Tax Increment Revenues associated with the interim bills issued by the Taxing Bodies have been received. Accordingly, Tax Increment Revenues in the amount of \$154,110.44 ($\$2,388.90 + \$136,193.69 + \$15,527.85 = \$154,110.44$) will be made available to pay a portion of the debt service and administrative expenses due in Assessment Year 2017.

As of December 31, 2017, the balance in the 2014 Bonds Debt Service Reserve Fund was \$589,805.88, which is equal to the current Reserve Requirement for the 2014 Bonds of \$588,000.00 plus excess funds of \$1,805.88. As of December 31, 2017, the balance of the PIB Loan Reserve Fund was \$612,587.37, which is equal to the Reserve Requirement for the PIB Loan of \$610,000.00 plus excess funds of \$2,587.37. Accordingly, investment income on deposit in the 2014 Bonds Debt Service Reserve Fund and PIB Loan Reserve Fund in the amount of \$4,393.25 ($\$1,805.88 + \$2,587.37 = \$4,393.25$) is available to pay expenses due in Assessment Year 2017.

As mentioned previous, the Reserve Requirement for the 2014 Bonds is \$588,000.00. The Reserve Fund for the 2014 Bonds is currently invested in a money market fund currently earning approximately 0.66 percent. At this rate of return, an additional \$1,940.40 in investment income is expected to be earned through July 1, 2018. The Reserve Requirement for the PIB Loan is \$610,000.00. The Trustee reports that investment income in the amount of \$415.33 was deposited to the PIB Loan Reserve Fund in January 2018. Accordingly, these amounts will be made available to pay a portion of the debt service and administrative expenses due in Assessment Year 2017.

Summary of the Annual Revenue Requirement

As shown by Table C and as explained above, the Annual Obligations are equal to \$1,373,336.88. Available Revenues are equal to \$2,610,711.20. Annual Revenues exceed Annual Obligations by \$1,237,374.32 (\$2,610,711.20 – \$1,373,336.88 = \$1,237,374.32). Therefore, the Annual Revenue Requirement for Assessment Year 2018 is zero.

Adjusted Annual Installment

The Adjusted Annual Installment for each Parcel is equal to the Annual Installment for the Parcel less the Annual Credit due to the Parcel.

Annual Installment for each Parcel

Per the RMA, the Annual Installment for each Parcel shall be calculated pursuant to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Annual Installment for the Parcel;
- B = the Annual Installments for all the Parcels in the NID for the Assessment Year as shown on the Assessment Roll;
- C = the Principal Portion of the Special Assessment for the Parcel; and
- D = the Principal Portion of the Special Assessment for all Parcels in the NID.

The Annual Installment for each Parcel, the Principal Portion of the Special Assessment for each Parcel, and the Principal Portion of the Special Assessment for all the Parcels are shown in Appendix A-3.

Annual Credit

The Annual Credit for each Parcel for each Assessment Year shall be equal to the Tax Increment Revenues included in the calculation of the Available Funds for that Assessment Year to be derived from that Parcel, including surplus Tax Increment Revenues from the prior Assessment Year, as long as the surplus revenues are included in the calculation of Available Funds for the Assessment Year for which the Annual Credit is being calculated (in this case, surplus Tax Increment Revenues related to a Parcel shall mean Tax Increment Revenues in excess of the Annual Installment for the Parcel).

As shown in Appendix A-2, the Annual Installment for all Parcels for Assessment Year 2018 is \$1,373,336.88. The Annual Credit for all Parcels is equal to \$2,602,804.40. This amount is equal to the Tax Increment Revenues estimated to be collected from each Parcel in Assessment Year 2018 of \$1,074,922.34 plus surplus revenues from Assessment Year 2017 in the amount of \$1,527,882.06. The Annual Credit for each Parcel is shown in Appendix A-3. Accordingly, as shown in Table H on the following page, the minimum potential Adjusted Annual Installment for all Parcels is zero.

Table H
Summary of the Adjusted Annual Installment

Annual Installment	\$1,373,337
Less: Annual Credit	(\$2,602,804)
Adjusted Annual Installment	\$0

The actual Adjusted Annual Installment shown in Appendix A-3 is \$2,614.64, as the Annual Credit exceeds the Annual Installment for some Parcels and the Adjusted Annual Installment per Parcel cannot be an amount less than zero.

Summary of the Annual Payment

The Annual Payment shall be paid each year for any Parcel for which the Special Assessment have not been paid in full in an amount equal to the lesser of (i) the Annual Installment for the Parcel and (ii) an amount calculated pursuant to the following formula:

$$A = B \times (C \div D)$$

Where the terms have the following meanings:

- A = the Annual Payment for the Parcel;
- B = the Annual Revenue Requirement for the Assessment Year for which the Annual Payment is being calculated;
- C = the Adjusted Annual Installment for the Parcel; and
- D = the Adjusted Annual Installment for all Parcels.

As shown in Table C, the Annual Revenue Requirement is zero. As such the Annual Payment for each Parcel is zero, as shown in Appendix A-3.

UPDATE OF THE ASSESSMENT ROLL

The Board is to update the Special Assessment Roll each year to reflect (i) the current Parcels in the District, (ii) the Special Assessment for each Parcel, including any adjustments to the Special Assessments, (iii) the Annual Payment to be collected from each Parcel for the current Assessment Year, (iv) any changes in the Annual Installment, (v) prepayments of the Special Assessments, and (vi) any other changes to the Special Assessment Roll.

Summary of Update of the Special Assessment Roll

The Special Assessment Roll, attached hereto as Appendices A-1, A-2 and A-3, has been amended to reflect the Special Assessments and Principal Portion of the Special Assessments.

Appendix A-1 shows the Special Assessment Roll that was last adopted by the Authority. This Special Assessment Roll has been updated pursuant to the provisions in the RMA to reflect the actual Annual Obligations in each year. Furthermore, the Special Assessment Roll shown in Appendix A-1 has been updated, as shown in Appendix A-2, to reflect the Annual Payments for Assessment Years 2013 through 2018. The difference in the Annual Installments for Assessment Years 2013 through 2018 shown in Appendix A-1 and the Annual Payments for Assessment Years 2013 through 2018 shown in Appendix A-2 is equal to \$4,770,949.13. This amount has been

reallocated to future Assessment Years in the event that additional bonds will be issued or if the current bonds are refinanced.

The Annual Installments for each Assessment Year, along with the sum of the Annual Credits and Annual Payments for all Parcels, are shown in Exhibit A. The Annual Installment for each Parcel, along with the Annual Credit and Annual Payment for Assessment Year 2018, are shown in the Appendix A-3. Exhibit B includes schedules from the Lehigh County Property Assessments website for each Parcel showing the total value of each taxable Parcel within the District.

Appendix A-1

**West Hill Business Center Neighborhood Improvement District
Weisenberg Township, Pennsylvania**

Adopted Annual Installment Schedule

Year	Tax Year	Principal	Interest	Administrative Expenses	Annual Installment
1	2013	\$0	\$1,200,000	\$30,000	\$1,230,000
2	2014	\$159,000	\$1,200,000	\$30,600	\$1,389,600
3	2015	\$198,000	\$1,187,280	\$31,212	\$1,416,492
4	2016	\$242,000	\$1,171,440	\$31,836	\$1,445,276
5	2017	\$290,000	\$1,152,080	\$32,473	\$1,474,553
6	2018	\$342,000	\$1,128,880	\$33,122	\$1,504,002
7	2019	\$398,000	\$1,101,520	\$33,785	\$1,533,305
8	2020	\$460,000	\$1,069,680	\$34,461	\$1,564,141
9	2021	\$528,000	\$1,032,880	\$35,150	\$1,596,030
10	2022	\$601,000	\$990,640	\$35,853	\$1,627,493
11	2023	\$681,000	\$942,560	\$36,570	\$1,660,130
12	2024	\$768,000	\$888,080	\$37,301	\$1,693,381
13	2025	\$863,000	\$826,640	\$38,047	\$1,727,687
14	2026	\$965,000	\$757,600	\$38,808	\$1,761,408
15	2027	\$1,077,000	\$680,400	\$39,584	\$1,796,984
16	2028	\$1,199,000	\$594,240	\$40,376	\$1,833,616
17	2029	\$1,330,000	\$498,320	\$41,184	\$1,869,504
18	2030	\$1,473,000	\$391,920	\$42,007	\$1,906,927
19	2031	\$1,628,000	\$274,080	\$42,847	\$1,944,927
20	2032	\$1,798,000	\$143,840	\$43,704	\$1,985,544
Total		\$15,000,000	\$17,232,080	\$728,921	\$32,961,000

Appendix A-2

**West Hill Business Center Neighborhood Improvement District
Weisenberg Township, Pennsylvania**

Updated Annual Installment Schedule

Year	Assessment Year	Principal	Interest	Administrative Expenses	Annual Installment¹	Annual Credit	Annual Payment
1	2013	\$0	\$0	\$0	\$0	\$0	\$0
2	2014	\$0	\$382,200	\$49,668	\$431,868	(\$137,484)	\$0
3	2015	\$130,000	\$382,200	\$30,600	\$542,800	(\$550,388)	\$0
4	2016	\$150,000	\$472,875	\$30,600	\$653,475	(\$812,318)	\$0
5	2017	\$170,000	\$463,125	\$54,369	\$687,494	(\$2,038,500)	\$0
6	2018	\$869,000	\$449,337	\$55,000	\$1,373,337	(\$2,602,804)	\$0
7	2019	\$398,000	\$1,101,520	\$380,853	\$1,880,373	-	-
8	2020	\$460,000	\$1,069,680	\$381,528	\$1,911,208	-	-
9	2021	\$528,000	\$1,032,880	\$382,218	\$1,943,098	-	-
10	2022	\$601,000	\$990,640	\$382,921	\$1,974,561	-	-
11	2023	\$681,000	\$942,560	\$383,638	\$2,007,198	-	-
12	2024	\$768,000	\$888,080	\$384,369	\$2,040,449	-	-
13	2025	\$863,000	\$826,640	\$385,115	\$2,074,755	-	-
14	2026	\$965,000	\$757,600	\$385,876	\$2,108,476	-	-
15	2027	\$1,077,000	\$680,400	\$386,652	\$2,144,052	-	-
16	2028	\$1,199,000	\$594,240	\$387,444	\$2,180,684	-	-
17	2029	\$1,330,000	\$498,320	\$388,251	\$2,216,571	-	-
18	2030	\$1,473,000	\$391,920	\$389,075	\$2,253,995	-	-
19	2031	\$1,628,000	\$274,080	\$389,915	\$2,291,995	-	-
20	2032	\$1,710,000	\$143,840	\$390,772	\$2,244,612	-	-
Total		\$15,000,000	\$12,342,137	\$5,618,863	\$32,961,000	(\$6,141,494)	\$0

¹The difference between the Annual Installment shown in Appendix A-1 and the Annual Payment shown in Appendix A-2 has been reallocated to future Assessment Years (Assessment Years 2019 through 2031) in the event future bonds are issued or the current bonds are refinanced.

Appendix A-3

**West Hill Business Center Neighborhood Improvement District
Weisenberg Township, Pennsylvania**

**Special Assessment Roll
Annual Assessments
Assessment Year 2018**

Tax Parcel	2018 Taxable Assessed Value	BSF	Base Value¹	Allocation of Special Assessment	Special Assessment	Principal Portion of Special Assessment	Annual Installment	Annual Credit	Adjusted Annual Installment	Annual Payment
543672784352 1	\$45,125,100	980,000	\$340,580	42.85%	\$14,124,084	\$6,427,634	\$588,487	(\$1,071,385)	\$0	\$0
543674522042 1	\$0	0	\$0	0.00%	\$0	\$0	\$0	\$0	\$0	\$0
543662588865 1	\$1,131,600	0	\$8,541	0.00%	\$0	\$0	\$0	(\$26,867)	\$0	\$0
543662889726 1	\$10,768,000	231,000	\$81,271	10.10%	\$3,329,248	\$1,515,085	\$138,715	(\$255,660)	\$0	\$0
543691239198 1	\$10,891,900	435,000	\$82,206	19.02%	\$6,269,364	\$2,853,083	\$261,216	(\$258,602)	\$2,615	\$0
543671912251 1	\$19,657,700	238,000	\$148,366	10.41%	\$3,430,135	\$1,560,997	\$142,918	(\$466,724)	\$0	\$0
544600781932 1	\$21,275,900	403,000	\$160,579	17.62%	\$5,808,169	\$2,643,201	\$242,000	(\$505,144)	\$0	\$0
543661238765 1	\$372,200	0	\$2,809	0.00%	\$0	\$0	\$0	(\$8,837)	\$0	\$0
543661174325 1	\$90,400	0	\$682	0.00%	\$0	\$0	\$0	(\$2,146)	\$0	\$0
543661095005 1	\$108,500	0	\$819	0.00%	\$0	\$0	\$0	(\$2,576)	\$0	\$0
543651896436 1	\$204,800	0	\$1,546	0.00%	\$0	\$0	\$0	(\$4,862)	\$0	\$0
	\$109,626,100	2,287,000	\$827,400	100.00%	\$32,961,000	\$15,000,000	\$1,373,337	(\$2,602,804)	\$2,615	\$0

¹Base Year Assessed Value for each Parcel are calculated by allocating the total base year assessed value to each Parcel in proportion to each Parcel's Assessed Value compared to the total Assessed Value.

Exhibit A

West Hill Business Center Neighborhood Improvement District
Weisenberg Township

Projected Real Property Tax Revenues 2018

PIN Number	Owner	Acreage	BSF	Base Year Assessed Value	2018 Taxable Assessed Value	Incremental Assessed Value Assessment Year 2018	Estimated TIF Revenues Assessment Year 2018
543672784352 1	Duke Realty West Hills Bldg A LLC	71.57	980,000	\$340,580	\$45,125,100	\$44,784,520	\$442,467
543674522042 1	Weisenberg Township	0.43	0	\$0	\$0	\$0	\$0
543662588865 1	West Hills Partners LP	16.76	0	\$8,541	\$1,131,600	\$1,123,059	\$11,096
543662889726 1	Duke Realty Limited Partnership	22.88	231,000	\$81,271	\$10,768,000	\$10,686,729	\$105,584
543691239198 1	Watson Land Company	21.01	435,000	\$82,206	\$10,891,900	\$10,809,694	\$106,799
543671912251 1	Watson Land Company	33.04	238,000	\$148,366	\$19,657,700	\$19,509,334	\$192,751
544600781932 1	Harvest B WHBC LLC	52.57	403,000	\$160,579	\$21,275,900	\$21,115,321	\$208,618
543661238765 1	West Hills Partners LP	4.14	0	\$2,809	\$372,200	\$369,391	\$3,650
543661174325 1	West Hills Partners LP	1.00	0	\$682	\$90,400	\$89,718	\$886
543661095005 1	West Hills Partners LP	1.21	0	\$819	\$108,500	\$107,681	\$1,064
543651896436 1	West Hills Partners LP	3.03	0	\$1,546	\$204,800	\$203,254	\$2,008
Total		227.64	2,287,000	\$827,400	\$109,626,100	\$108,798,700	\$1,074,922

Exhibit B

Property Overview

	2018
Owner Name	WEST HILL PARTNERS LP
Owner Address	9800 HILLWOOD PKWY STE 300 FORT WORTH TX 76177
Property Address	* WEST HILLS CT FOGELSVILLE PA 18051
Parcel Viewer	View in Parcel Viewer
Low Number	*
High Number	*
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543651896436 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	3.0344 AC
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	VACANT LAND
Land Use	VACANT LAND - INDUSTRIAL 5.000 TO 9.999 ACRES
Living Units	0
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 204,800
	Taxable Building 0
	Total 204,800
	Taxable Total 204,800
	Mills Taxes
Taxes	County 3.640000 \$ 745.47
	School 15.963100 \$ 3,269.24
	Municipality 0.560000 \$ 114.69
	Total \$ 4,129.40

	2018
Bill Number	2402320
LC_PropertyAddress	* WEST HILLS CT FOGELSVILLE PA 18051

Sales History

Sale Date	Owner Name	Document Id	Sale Price
06/2012	WEST HILL PARTNERS LP	2012022464	\$ 1

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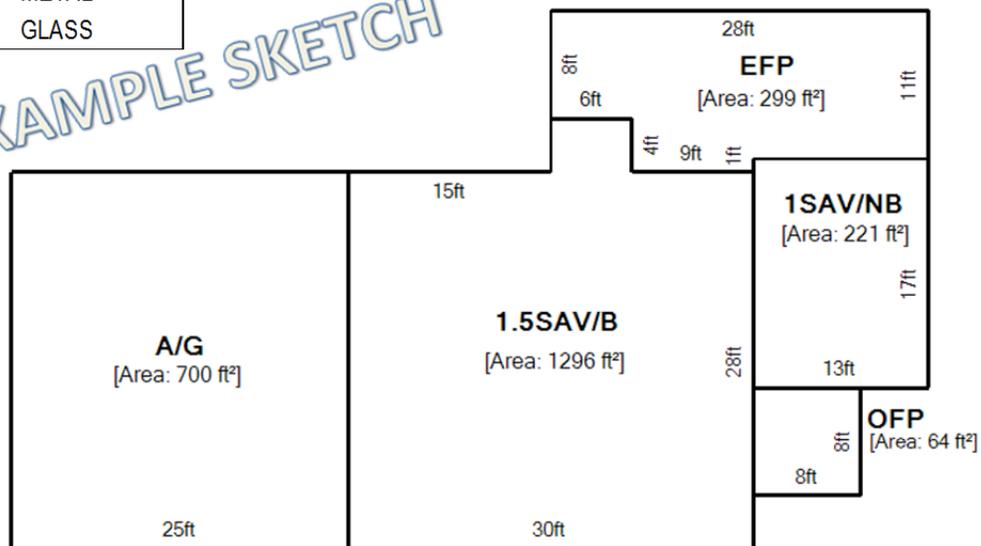
Some of the common abbreviations are listed below for reference:

BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK

EXAMPLE SKETCH



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Property Overview

	2018
Owner Name	WEST HILL PARTNERS LP
Owner Address	9800 HILLWOOD PKWY STE 300 FORT WORTH TX 76177
Property Address	2324 S KISTLER CT FOGELSVILLE PA 18051
Parcel Viewer	View in Parcel Viewer
Low Number	2324
High Number	2324
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543661095005 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	1.2061 ACRES
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	VACANT LAND
Land Use	VACANT LAND - INDUSTRIAL 40001 TO 60000 SQFT
Living Units	0
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 108,500
	Taxable Building 0
	Total 108,500
	Taxable Total 108,500
	Mills Taxes
Taxes	County 3.640000 \$ 394.94
	School 15.963100 \$ 1,732.00
	Municipality 0.560000 \$ 60.76
	Total \$ 2,187.70

	2018
Bill Number	2402321
LC_PropertyAddress	2324 S KISTLER CT FOGELSVILLE PA 18051

Sales History

Sale Date	Owner Name	Document Id	Sale Price
06/2012	WEST HILL PARTNERS LP	2012022463	\$ 1

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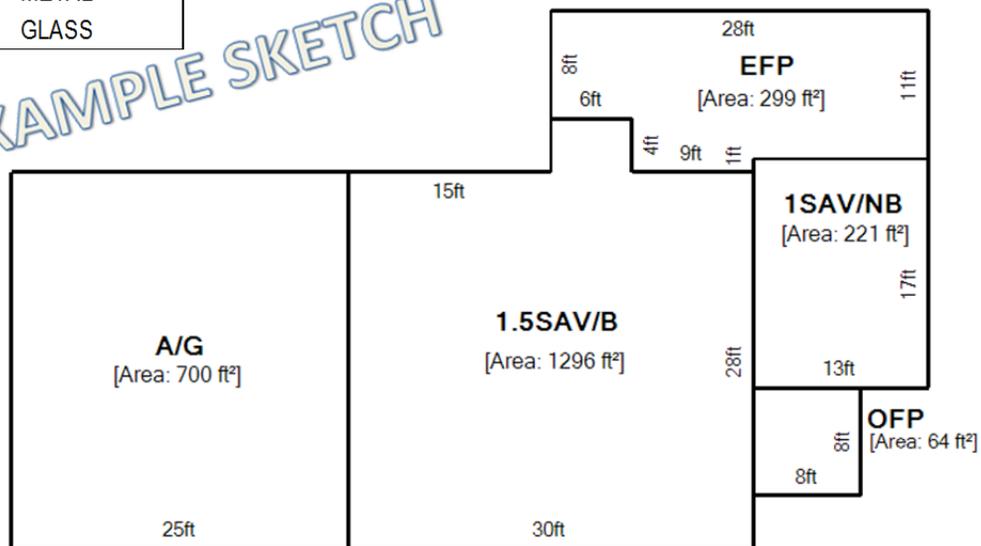
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2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
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EXAMPLE SKETCH



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Property Overview

	2018
Owner Name	WEST HILL PARTNERS LP
Owner Address	9800 HILLWOOD PKWY STE 300 FORT WORTH TX 76177
Property Address	2312 S KISTLER CT FOGELSVILLE PA 18051
Parcel Viewer	View in Parcel Viewer
Low Number	2312
High Number	2312
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543661174325 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	1.004 ACRES
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	VACANT LAND
Land Use	VACANT LAND - INDUSTRIAL 40001 TO 60000 SQFT
Living Units	1
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 90,400
	Taxable Building 0
	Total 90,400
	Taxable Total 90,400
	Mills Taxes
Taxes	County 3.640000 \$ 329.06
	School 15.963100 \$ 1,443.06
	Municipality 0.560000 \$ 50.62
	Total \$ 1,822.74

	2018
Bill Number	2402322
LC_PropertyAddress	2312 S KISTLER CT FOGELSVILLE PA 18051

Sales History

Sale Date	Owner Name	Document Id	Sale Price
06/2012	WEST HILL PARTNERS LP	2012022464	\$ 1

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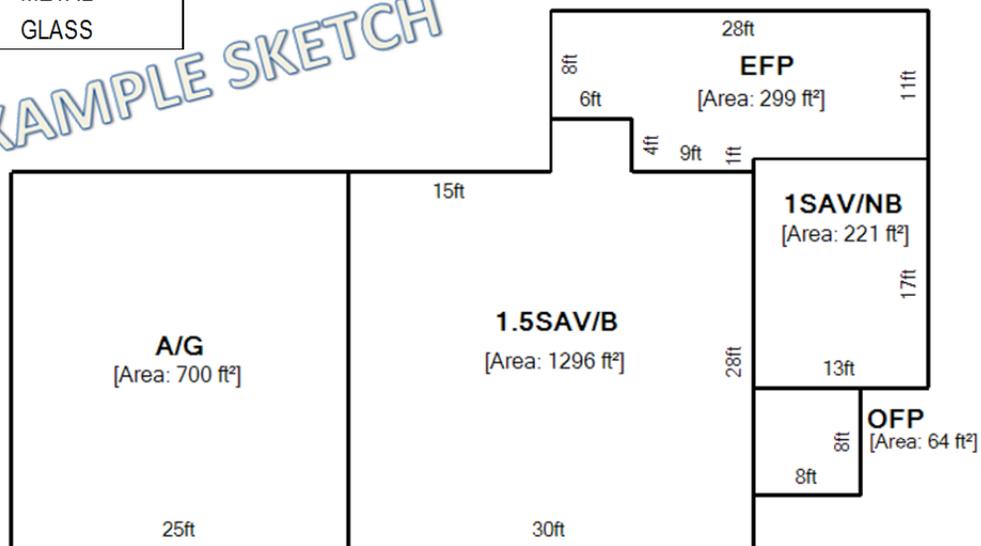
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EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
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	2018
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Owner Address	9800 HILLWOOD PKWY STE 300 FORT WORTH TX 76177
Property Address	2300 S KISTLER CT FOGELSVILLE PA 18051
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Low Number	2300
High Number	2300
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543661238765 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	4.1358 ACRES
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	VACANT LAND
Land Use	VACANT LAND - INDUSTRIAL 2.000 TO 4.999 ACRES
Living Units	0
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 372,200
	Taxable Building 0
	Total 372,200
	Taxable Total 372,200
	Mills Taxes
Taxes	County 3.640000 \$ 1,354.81
	School 15.963100 \$ 5,941.47
	Municipality 0.560000 \$ 208.43
	Total \$ 7,504.71

	2018
Bill Number	2402323
LC_PropertyAddress	2300 S KISTLER CT FOGELSVILLE PA 18051

Sales History

Sale Date	Owner Name	Document Id	Sale Price
06/2012	WEST HILL PARTNERS LP	2012022461	\$ 1

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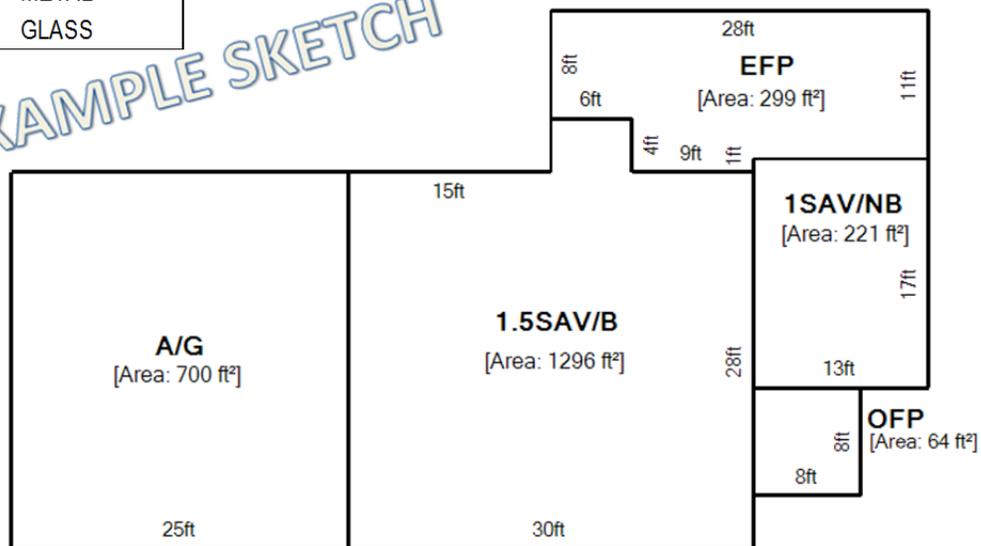
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BAY	BAY	MS	MASONRY SLAB
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BW	BREEZEWAY	NA	NOT ADDED
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CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK

EXAMPLE SKETCH



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Property Overview

	2018
Owner Name	WEST HILLS PARTNERS LP
Owner Address	9800 HILLWOOD PKWY STE 300 FORT WORTH TX 76177
Property Address	2411 N KISTLER CT FOGELSVILLE PA 18051
Parcel Viewer	View in Parcel Viewer
Low Number	2411
High Number	2411
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543662588865 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	16.7635 AC
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	VACANT LAND
Land Use	VACANT LAND - INDUSTRIAL 10.000 TO 19.999 ACRES
Living Units	1
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 1,131,600
	Taxable Building 0
	Total 1,131,600
	Taxable Total 1,131,600
	Mills Taxes
Taxes	County 3.640000 \$ 4,119.02
	School 15.963100 \$ 18,063.84
	Municipality 0.560000 \$ 633.70
	Total \$ 22,816.56

	2018
Bill Number	2402324
LC_PropertyAddress	2411 N KISTLER CT FOGELSVILLE PA 18051

Sales History

Sale Date	Owner Name	Document Id	Sale Price
06/2012	WEST HILLS PARTNERS LP	2012022459	\$ 1

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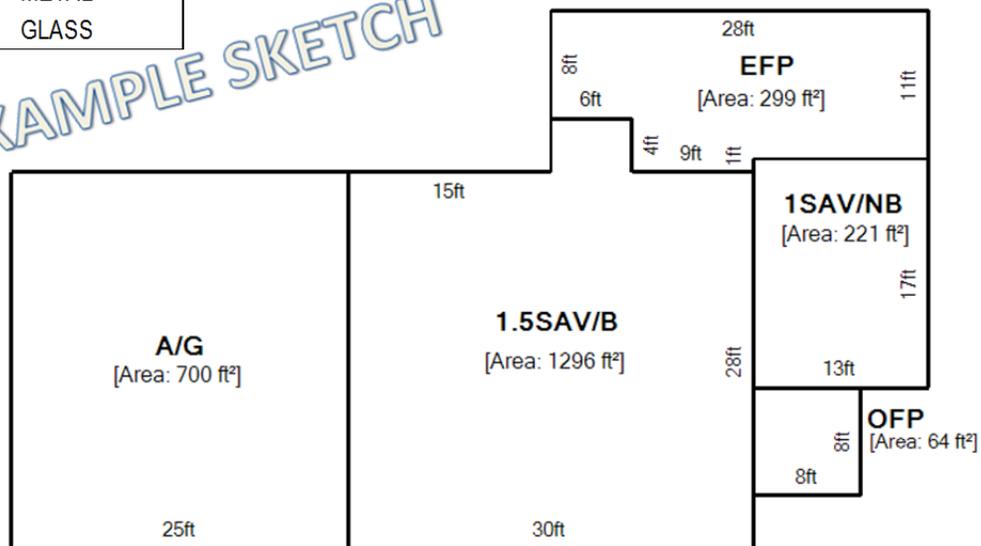
Some of the common abbreviations are listed below for reference:

BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK

EXAMPLE SKETCH



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Property Overview

2018

Owner Name DUKE REALTY LIMITED PARTNERSHIP
Owner Address C-O REAL ESTATE TAX ADVISORS LLC
PO BOX 40509
INDIANAPOLIS IN 46240-0509

Property Address 9677 WEST HILLS CT
KUTZTOWN PA 19530

Parcel Viewer [View in Parcel Viewer](#)

Low Number 9677

High Number 9677

Sub Division WEST HILLS BUS CTR

Tax Authority WEISENBERG TOWNSHIP

School District NORTHWESTERN SCHOOL DISTRICT

Parcel Id 543662889726 1

Old Parcel Id 24

Tile 465300

Acres/Dimension 22.8813 ACRES

Lot Sq Ft 0

Utilities PUBLIC WATER/SEWER

Class INDUSTRIAL

Land Use IP - 1ST WHSE - MFG ABOVE 50000 SQFT

Living Units 0

Zoning GI

Homestead Act 72 You may apply if it is your permanent primary residence.

Assessment Base Year 2013

Exempt Land 0

Exempt Building 0

Total Assessment Taxable Land 1,544,500

Taxable Building 9,223,500

Total 10,768,000

Taxable Total 10,768,000

	Mills	Taxes
Taxes County	3.640000	\$ 39,195.52
School	15.963100	\$ 171,890.66
Municipality	0.560000	\$ 6,030.08
Total		\$ 217,116.26

	2018
Bill Number	2400472
LC_PropertyAddress	9677 WEST HILLS CT KUTZTOWN PA 19530

Basic Profile

	2018
Type of Building	MEGA STORAGE/DISTRIBUTION
Floor Area	239049
Number of Stories	1
Year Built	2014
Type of Heating/Cooling	SPACE HEATER, W/FAN OR RADIANT
Elevator	NO
Sprinklers	YES
Basement Area	0
Assessment Base Year	2013
Additional Information	BT PAVING, CONC PAVING, , , , , , WEST HILLS BLDG B

Sales History

Sale Date	Owner Name	Document Id	Sale Price
05/2015	DUKE REALTY LIMITED PARTNERSHIP	2015016050	\$ 20,345,000
07/2014	WHBC BUILDING B LP	2014019286	\$ 1,505,758
07/2014	WHBC BUILDING B LP	2014019286	\$ 1,505,758

Footprint



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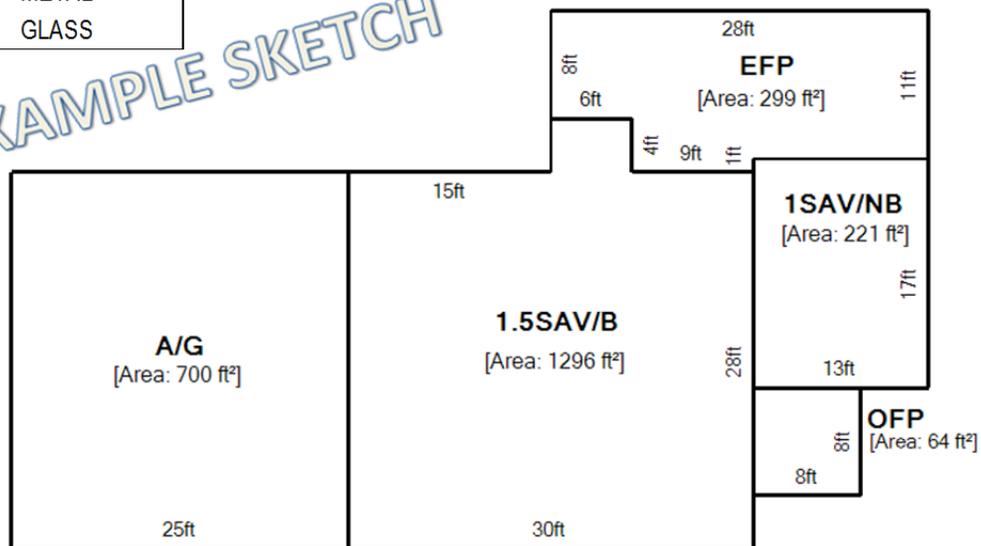
Some of the common abbreviations are listed below for reference:

BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK

EXAMPLE SKETCH



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Property Overview

	2018
Owner Name	WATSON LAND COMPANY
Owner Address	22010 WILMINGTON AVE CARSON CA 90745
Property Address	9658 WEST HILLS CT FOGELSVILLE PA 18051
Parcel Viewer	View in Parcel Viewer
Low Number	9658
High Number	9658
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543671912251 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	33.0432 ACRES
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	INDUSTRIAL
Land Use	IP - MULTI ST WHSE - MFG 100000 - 50000 SQFT
Living Units	0
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 2,973,900
	Taxable Building 16,683,800
	Total 19,657,700
	Taxable Total 19,657,700
	Mills Taxes
Taxes	County 3.640000 \$ 71,554.03
	School 15.963100 \$ 313,797.83
	Municipality 0.560000 \$ 11,008.31
	Total \$ 396,360.17
Bill Number	2402246

	2018
LC_PropertyAddress	9658 WEST HILLS CT FOGELSVILLE PA 18051

Basic Profile

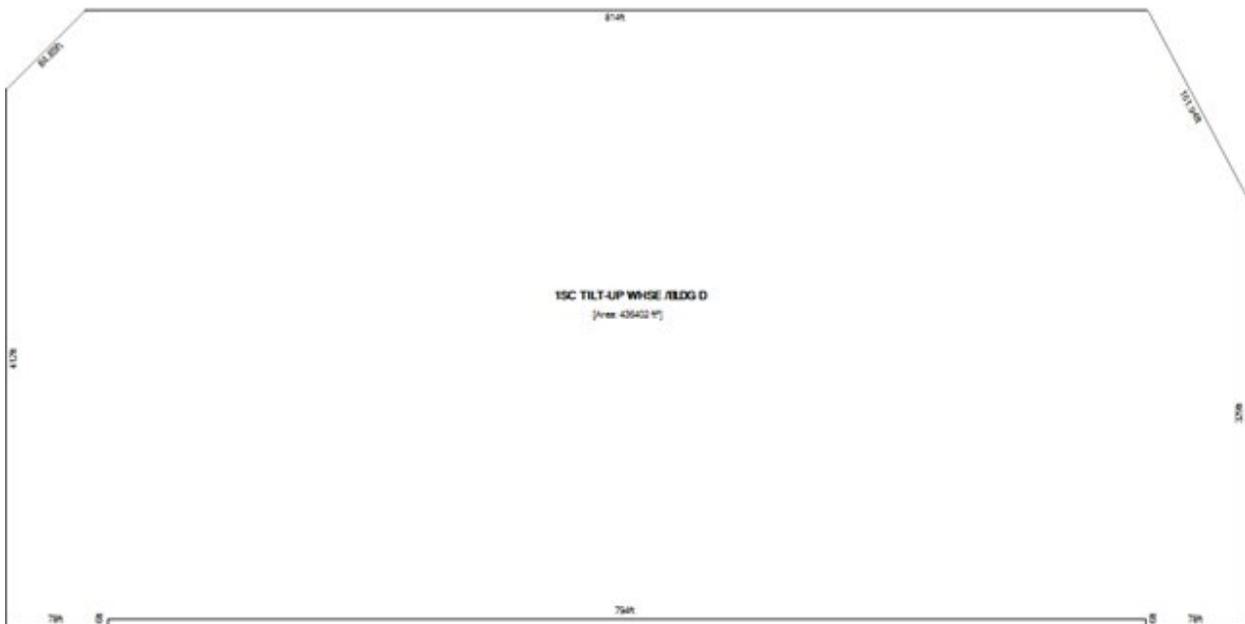
	2018
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Type of Building	MEGA STORAGE/DISTRIBUTION
Floor Area	436402
Number of Stories	1
Year Built	2014
Type of Heating/Cooling	SPACE HEATER, W/FAN OR RADIANT
Elevator	NO
Sprinklers	YES
Basement Area	0
Assessment Base Year	2013
Additional Information	BT PAVING, CONC PAVING, , , , , , WEST HILLS BLDG D

Sales History

Sale Date	Owner Name	Document Id	Sale Price
02/2016	WATSON LAND COMPANY	2016003185	\$ 43,348,000
07/2014	WHBC BUILDING D LP	2014019287	\$ 1
06/2012	WEST HILL PARTNERS LP	2012022457	\$ 1
07/2014	WHBC BUILDING D LP	2014019287	\$ 1

Footprint



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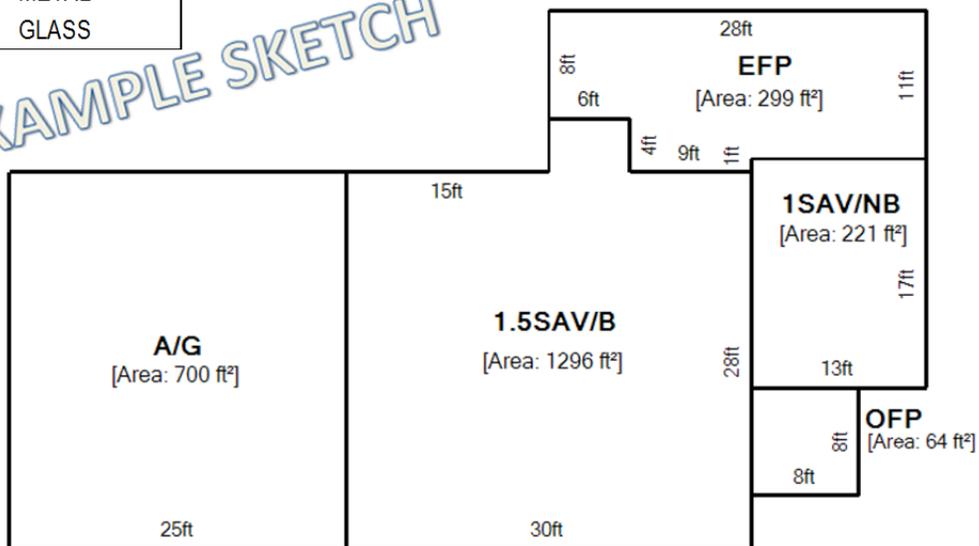
Some of the common abbreviations are listed below for reference:

BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK

EXAMPLE SKETCH



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Property Overview

	2018	
Owner Name	DUKE REALTY WEST HILLS BLDG A LLC	
Owner Address	C-O DUKE REALTY CORP PO BOX 40509 INDIANAPOLIS IN 46240	
Property Address	9645 WEST HILLS CT FOGELSVILLE PA 18051	
Parcel Viewer	View in Parcel Viewer	
Low Number	9645	
High Number	9645	
Sub Division	WEST HILLS BUS CTR	
Tax Authority	WEISENBERG TOWNSHIP	
School District	NORTHWESTERN SCHOOL DISTRICT	
Parcel Id	543672784352 1	
Old Parcel Id	24	
Tile	465300	
Acres/Dimension	71.572 AC	
Lot Sq Ft	0	
Utilities	PUBLIC WATER/SEWER	
Class	INDUSTRIAL	
Land Use	NIP - 1 ST WHSE - MFG UP TO 25000 SQFT	
Living Units	0	
Zoning	GI	
Homestead Act 72	You may apply if it is your permanent primary residence.	
Assessment Base Year	2013	
	Exempt Land	0
	Exempt Building	0
Total Assessment	Taxable Land	3,623,300
	Taxable Building	41,501,800
	Total	45,125,100
	Taxable Total	45,125,100
Taxes	Mills	Taxes
	County	3.640000 \$ 164,255.36
	School	15.963100 \$ 720,336.48
	Municipality	0.560000 \$ 25,270.06
	Total	\$ 909,861.90

	2018
Bill Number	2400473
LC_PropertyAddress	9645 WEST HILLS CT FOGELSVILLE PA 18051

Basic Profile

	2018
Type of Building	MEGA STORAGE/DISTRIBUTION
Floor Area	980000
Number of Stories	1
Year Built	2014
Type of Heating/Cooling	SPACE HEATER, W/FAN OR RADIANT
Elevator	NO
Sprinklers	YES
Basement Area	0
Assessment Base Year	2013
Additional Information	BT PAVING, CONC PAVING, GAURD SHACK, , , , , , WEST HILLS BLDG A

Sales History

Sale Date	Owner Name	Document Id	Sale Price
04/2014	DUKE REALTY WEST HILLS BLDG A LLC	2014010602	\$ 69,752,642
06/2013	WHBC BUILDING A LP	2013024803	\$ 1
06/2012	WEST HILL PARTNERS LP	2012022460	\$ 1
06/2013	WHBC BUILDING A LP	2013024803	\$ 1

Footprint



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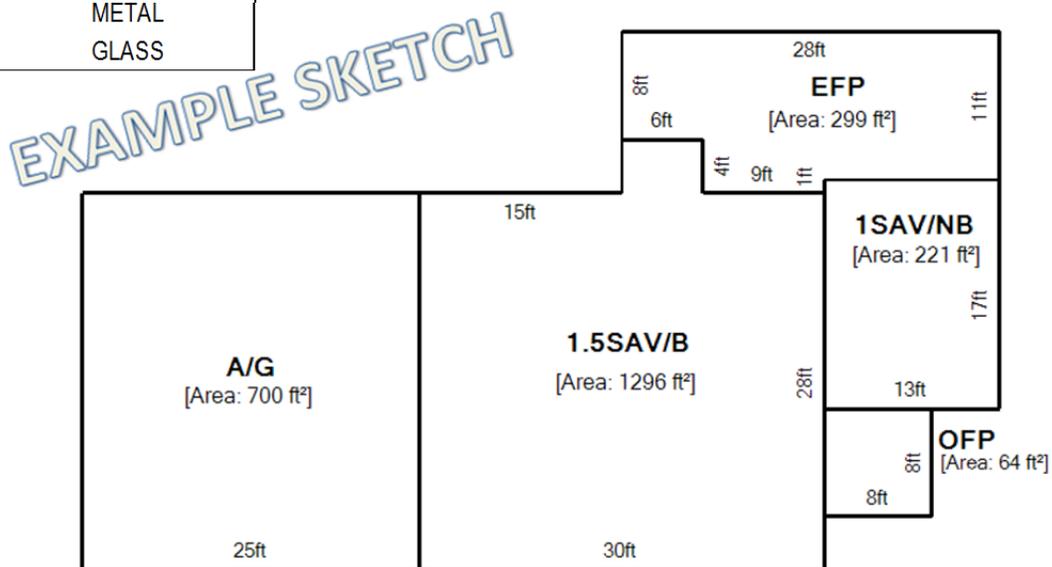
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BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK



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Property Overview

	2018
Owner Name	WEISENBERG TWP
Owner Address	2175 SEIPSTOWN RD FOGELSVILLE PA 18051-2022
Property Address	* SEIPSTOWN RD KUTZTOWN PA 19530
Parcel Viewer	View in Parcel Viewer
Low Number	*
High Number	*
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543674522042 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	0.43 AC
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	GOVERNMENTAL
Land Use	GOVERNMENTAL (LOCAL MUNICIPALITY)
Living Units	0
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 38,700
	Exempt Building 0
Total Assessment	Taxable Land 0
	Taxable Building 0
	Total 38,700
	Taxable Total 0
	Mills Taxes
Taxes	County 3.640000 \$ 0.00
	School 15.963100 \$ 0.00
	Municipality 0.560000 \$ 0.00
	Total \$ 0.00

	2018
Bill Number	2402283
LC_PropertyAddress	* SEIPSTOWN RD KUTZTOWN PA 19530

Sales History

Sale Date	Owner Name	Document Id	Sale Price
05/2013	WEISENBERG TWP	2013022009	\$ 1

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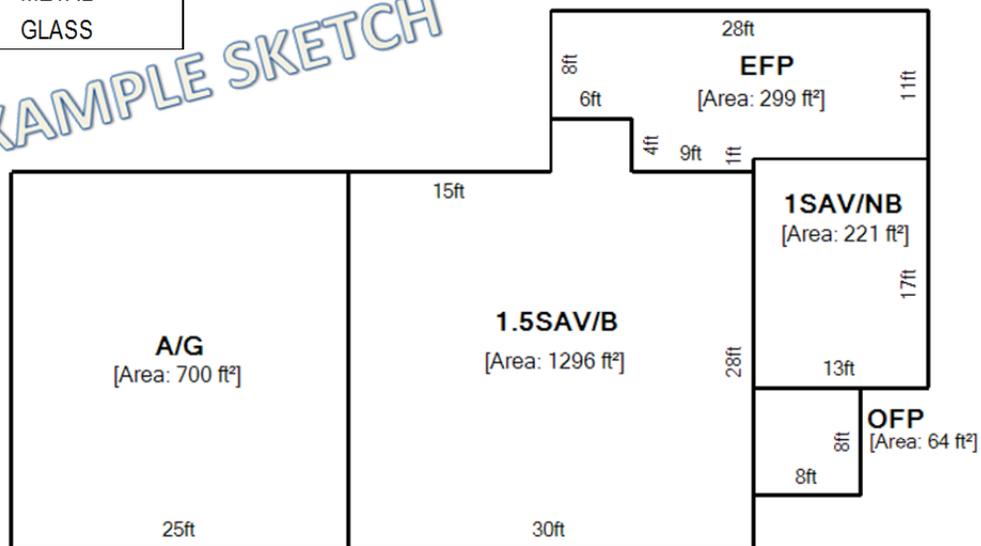
Some of the common abbreviations are listed below for reference:

BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK

EXAMPLE SKETCH



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Property Overview

	2018
Owner Name	WATSON LAND COMPANY
Owner Address	22010 WILMINGTON AVE CARSON CA 90745
Property Address	9670 WEST HILLS CT FOGELSVILLE PA 18051
Parcel Viewer	View in Parcel Viewer
Low Number	9670
High Number	9670
Sub Division	WEST HILLS BUS CTR
Tax Authority	WEISENBERG TOWNSHIP
School District	NORTHWESTERN SCHOOL DISTRICT
Parcel Id	543691239198 1
Old Parcel Id	24
Tile	465300
Acres/Dimension	21.0058 ACRES
Lot Sq Ft	0
Utilities	PUBLIC WATER/SEWER
Class	INDUSTRIAL
Land Use	NIP - 1 ST WHSE - MFG 100000 - 50000 SQFT
Living Units	1
Zoning	GI
Homestead Act 72	You may apply if it is your permanent primary residence.
Assessment Base Year	2013
	Exempt Land 0
	Exempt Building 0
Total Assessment	Taxable Land 1,418,000
	Taxable Building 9,473,900
	Total 10,891,900
	Taxable Total 10,891,900
	Mills Taxes
Taxes	County 3.640000 \$ 39,646.52
	School 15.963100 \$ 173,868.49
	Municipality 0.560000 \$ 6,099.46
	Total \$ 219,614.47
Bill Number	2402247

	2018
LC_PropertyAddress	9670 WEST HILLS CT FOGELSVILLE PA 18051

Basic Profile

	2018
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Type of Building	MEGA STORAGE/DISTRIBUTION
Floor Area	241800
Number of Stories	1
Year Built	2014
Type of Heating/Cooling	SPACE HEATER, W/FAN OR RADIANT
Elevator	NO
Sprinklers	YES
Basement Area	0
Assessment Base Year	2013
Additional Information	BT PAVING, CONC PAVING, , , , , , WEST HILLS BLDG C

Sales History

Sale Date	Owner Name	Document Id	Sale Price
04/2016	WATSON LAND COMPANY	2016012064	\$ 25,200,978
06/2015	WHBC BUILDING C LP	2015018913	\$ 1
06/2012	WEST HILL PARTNERS LP	2012022458	\$ 1
06/2015	WHBC BUILDING C LP	2015018913	\$ 1

Footprint



Property Overview

	2018	
Owner Name	HARVEST B WHBC LLC	
Owner Address	C-O HILLWOOD INVESTMENT PROPERTIES 3000 TURTLE CREEK BLVD DALLAS TX 75219	
Property Address	9606 WEST HILLS CT FOGELSVILLE PA 18051	
Parcel Viewer	View in Parcel Viewer	
Low Number	9606	
High Number	9606	
Sub Division	WEST HILLS BUS CTR	
Tax Authority	WEISENBERG TOWNSHIP	
School District	NORTHWESTERN SCHOOL DISTRICT	
Parcel Id	544600781932 1	
Old Parcel Id	24	
Tile	465300	
Acres/Dimension	52.5676 ACRES	
Lot Sq Ft	0	
Utilities	PUBLIC WATER/SEWER	
Class	INDUSTRIAL	
Land Use	IP - MULTI ST WHSE - MFG 100000 - 50000 SQFT	
Living Units	1	
Zoning	GC	
Homestead Act 72	You may apply if it is your permanent primary residence.	
Assessment Base Year	2013	
	Exempt Land	0
	Exempt Building	0
Total Assessment	Taxable Land	6,869,500
	Taxable Building	14,406,400
	Total	21,275,900
	Taxable Total	21,275,900
Taxes	Mills	Taxes
	County	3.640000 \$ 77,444.28
	School	15.963100 \$ 339,629.32
	Municipality	0.560000 \$ 11,914.50
	Total	\$ 428,988.10

	2018
Bill Number	2400845
LC_PropertyAddress	9606 WEST HILLS CT FOGELSVILLE PA 18051

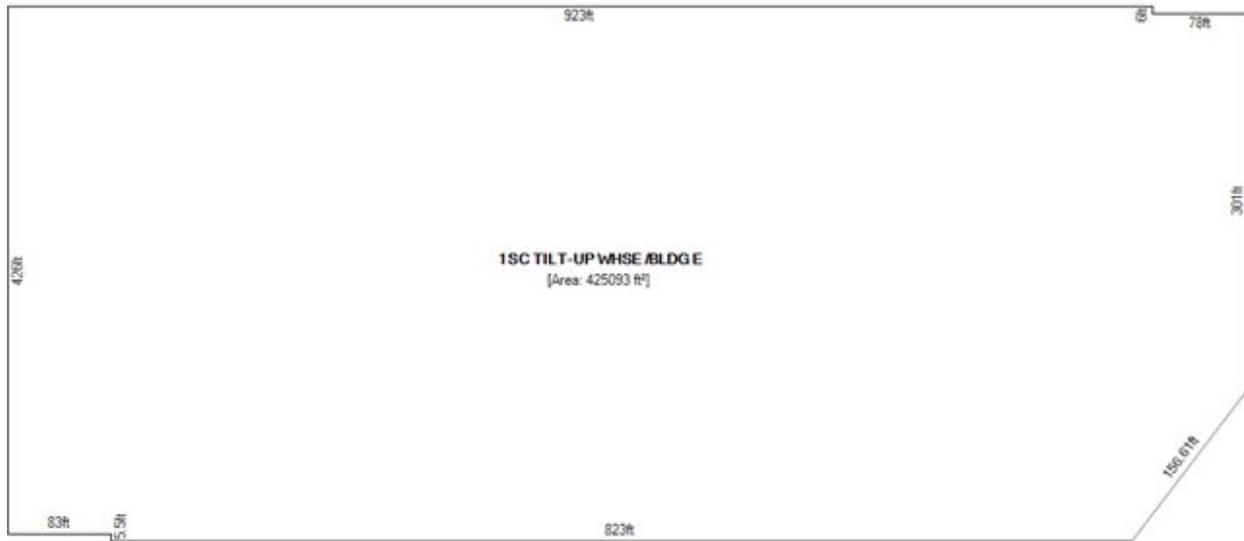
Basic Profile

	2018
Type of Building	MEGA STORAGE/DISTRIBUTION
Floor Area	425093
Number of Stories	1
Year Built	2017
Type of Heating/Cooling	SPACE HEATER, W/FAN OR RADIANT
Elevator	NO
Sprinklers	YES
Basement Area	0
Assessment Base Year	2013
Additional Information	BT PAVING, CONC PAVING, , , , , , WEST HILLS BLDG E

Sales History

Sale Date	Owner Name	Document Id	Sale Price
06/2017	HARVEST B WHBC LLC	2017017515	\$ 10
07/2016	WHBC BUILDING E LP	2016018609	\$ 1
06/2012	WEST HILL PARTNERS LP	2012022456	\$ 1
07/2016	WHBC BUILDING E LP	2016018609	\$ 1

Footprint



The building sketch represents the actual exterior measurement of the structure as measured from the outside. The sketch will show any attached areas and will be labeled with a descriptive code. Measurements are rounded to the nearest foot. Certain sketch dimensions and angles are drawn in approximation to their actual measurements.

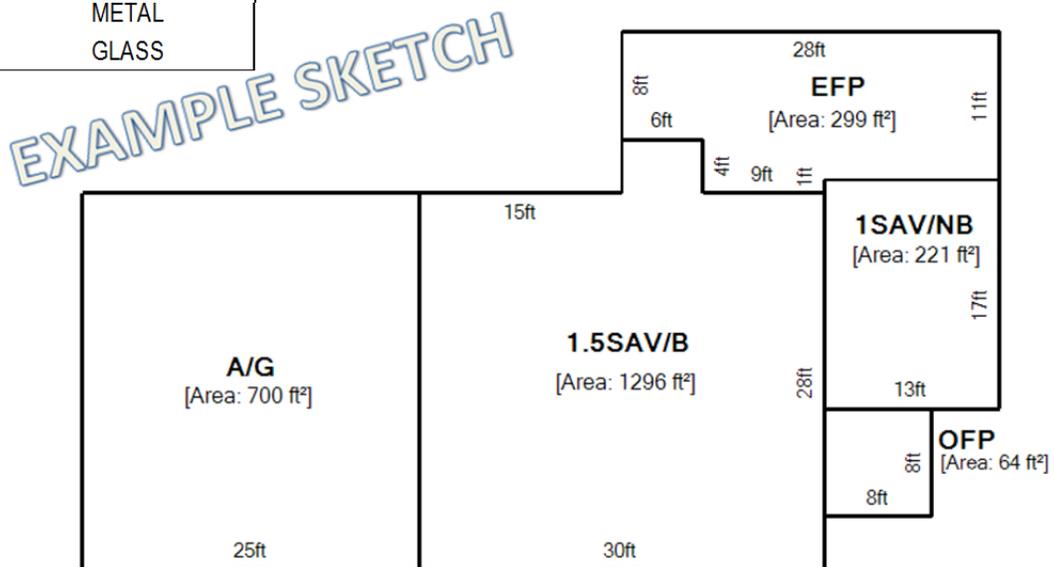
The total square-foot area includes only the assessed living area of a residential structure, generally areas that are heated and/or cooled. Living area does not include porches, decks, patios, or garages.

Some of the common abbreviations are listed below for reference:

BUILDING STYLE	
CODE	DESCRIPTION
1S	1 STORY
1.5S	1½ STORY
2S	2 STORY
2.5S	2½ STORY
3S	3 STORY
3.5S	3½ STORY
B-L	BI-LEVEL
S-L	SPLIT-LEVEL

EXTERIOR	
CODE	DESCRIPTION
AV, A, V	ALUMINUM OR VINYL
B	BRICK
B&F	BRICK & FRAME
BFR	BRICK FRONT
BTR	BRICK TRIM
C	CONCRETE
CB	CONCRETE BLOCK
F, FR	FRAME
ST	STONE
SD	STUCCO OR DRYVIT
MTL	METAL
GL	GLASS

CODE	DESCRIPTION	CODE	DESCRIPTION
A	ATTIC	IGP	INGROUND POOL
BAL	BALCONY	LD	LOADING DOCK
B	BASEMENT	MP	MASONRY PATIO
BAY	BAY	MS	MASONRY SLAB
BSG	BASEMENT GARAGE	NB	NO BASEMENT
BW	BREEZEWAY	NA	NOT ADDED
BLT	BUILT	NI	NOT INCLUDED
CP	CARPORT	OFP	OPEN FRAME PORCH
CPY	CANOPY	OMP	OPEN MASONRY PORCH
CC	CATHEDRAL CEILING	OH	OVERHANG
CRLS	CRAWL SPACE	PB	PART BASEMENT
DECK	DECK	PW	PARTY WALL
EFP	ENCLOSED FRAME PORCH	RECRM	RECREATION ROOM
EMP	ENCLOSED MASONRY PORCH	S	SHED
FB	FINISHED BASEMENT	SQFT	SQUARE FOOT
FDN	FOUNDATION	STRG	STORAGE
G	GARAGE	UFB	UNFINISHED BASEMENT
GH	GREENHOUSE	WD	DECK



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