

Legal and Vesting Product Cover Sheet

	ORDER INFORMATION								
FILE/ORDER NUMBER:	LL-AB-02394	PRODUCT NAME:	LEGAL & VESTING						
BORROWER NAME(S):	S): BRETT T ZELLERS AND KELSIE N ZELLERS								
PROPERTY ADDRESS:	111 N PARK AVE, ROYAL CENTER, IN 46978								
CITY, STATE AND COUNTY:	ROYAL CENTER, INDIANA (IN), CASS	S							
	SEARCH INFORMATION								
SEARCH DATE:	06/20/2025	EFFECTIVE DATE:	06/19/2025						
NAME(S) SEARCHED:	BRETT T ZELLERS AND KELSIE N ZE	ELLERS							
ADDRESS/PARCEL SEARCHED:	111 N PARK AVE, ROYAL CENTER, IN	N 46978/09-16-14-340-0	16.000-004						
	ASSESSMENT IN	NFORMATION							
COMMENTS:									
	CURRENT OWN	IER VESTING							
BRETT T. ZELLERS AND K	ELSIE N. ZELLERS, AS TENANTS BY	ΓΗΕ ENTIRETY							
COMMENTS:									
	VESTING	DEED							
DEED TYPE:	WARRANTY DEED	GRANTOR:	RONALD L. MEYER AND LYNNETTE M. MEYER, F/K/A LYNNETTE M. BLACKMAN, AS JOINT TENANTS WITH RIGHTS OF SURVIVORSHIP						
DATED DATE:	09/16/2016	GRANTEE:	BRETT T. ZELLERS AND KELSIE N. ZELLERS, AS TENANTS BY THE ENTIRETY						
BOOK/PAGE:	N/A	RECORDED DATE:	09/16/2016						
INSTRUMENT NO:	201600003609								
COMMENTS:									
		FOR PREAMBLI	E						
CITY/TOWNSHIP/PARISH:	TOWNSHIP OF ROYAL CENTER								
		ADDITIONAL NOTES	S						
LEGAL DESCRIPTION									
THE FOLLOWING REAL ESTATE IN THE COUNTY OF CASS, STATE OF INDIANA, TO-WIT:									

LOT NUMBERED SIXTEEN (16) IN J.W. BARR'S FIRST ADDITION TO THE TOWN OF ROYAL CENTER, INDIANA.

COUNTY: 9-Cass

SPRING INSTALLMENT REMITTANCE COUPON

		DI IUI (O II (D II	EEE/IE/II INE/III III (EE COCI OI)
PARCEL NUMBER 09-16-14-340-016.000-004	DUPLICATE NUMBER 16187	L ZUZ4 FAVADIE ZUZ)	Late Payment Penalty: 5% penalty after May 12, 2025, if there is no delinquent amount: 10% penalty for previous
TAXING UNIT NAME	LEGAL DE	CCDIDTION	delinquency or if payment is made after June 11, 2025
Royal Center	J W Barr 1st Lot 16		definiquency of it payment is made after suite 11, 2023

PROPERTY ADDRESS

111 Park Lane, Royal Center IN 46978



Zellers, Brett T & Kelsie N 111 Park Lane Royal Center IN 46978

SPRING AMOUNT DUE by May 12, 2025

\$0.00

Office Phone: (574)753-7850 Pay Online at: www.co.cass.in.us

Remit Payment and Make Check Payable to: Cass County Treasurer 200 Court Park Room 104 Logansport IN 46947

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COUNTY: 9-Cass

FALL INSTALLMENT REMITTANCE COUPON

PARCEL NUMBER 09-16-14-340-016.000-004	duplicate number 16187	TAX YEAR 2024 Payable 2025	Late Payment Penalty: 5% penalty after November 10, 2025, if there is no delinquent amount: 10% penalty for
TAXING UNIT NAME	LEGAL DE	SCRIPTION	previous delinquency or if payment is made after
Royal Center	J W Barr 1st Lot 16		December 10, 2025

PROPERTY ADDRESS

111 Park Lane, Royal Center IN 46978



Zellers, Brett T & Kelsie N 111 Park Lane Royal Center IN 46978

FALL AMOUNT DUE by November 10, 2025

\$537.27

Office Phone: (574)753-7850 Pay Online at: www.co.cass.in.us

Remit Payment and Make Check Payable to: Cass County Treasurer 200 Court Park Room 104 Logansport IN 46947

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COUNTY: 9-Cass

TAXPAYER'S COPY - KEEP FOR YOUR RECORDS PARCEL NUMBER DUPLICATE NUMBER TAX YEAR 09-16-14-340-016.000-004 2024 Payable 2025 16187 LEGAL DESCRIPTION TAXING UNIT NAME

J W Barr 1st Lot 16 Royal Center

SPRING - May 12, 2025 FALL - November 10, 2025

DATE OF STATEMENT: 06/24/2025

PROPERTY ADDRESS 111 Park Lane, Royal Center IN 46978				
PROPERTY TYPE TOWNSHIP: Real Boone				
ACRES 0 0000	Total AV PTRC Rate 17 4422			

Zellers, Brett T & Kelsie N

111 Park Lane Royal Center IN 46978

TOTAL DUE FOR 2024 PAY 2025: \$537.27

ITEMIZED CHARGES	SPRING TOTAL	FALL TOTAL
Tax	\$535.86	\$535.86
Delinquent Tax	\$559.00	\$0.00
Delinquent Penalty	\$55.90	\$26.79
Other Assessment (OA)	\$2.50	\$2.50
Delinquent OA Tax	\$2.50	\$0.00
Delinquent OA Penalty	\$0.25	\$0.12
Fees	\$0.00	\$0.00
Adjustments	\$0.00	\$0.00
Amount Due	\$1,156.01	\$565.27
Payment Received	\$1,156.01	\$28.00
Balance Due	\$0.00	\$537.27

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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. Beginning with 2023 Pay 2024, the Mortgage Deduction is no longer available. 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
Zellers, Brett T & Kelsie N
111 Park Lane
Royal Center IN 46978

Address 111 Park Lane Royal Center IN 46978 Date of Notice
June 24, 2025

<u>Parcel Number</u> 09-16-14-340-016.000-004 Taxing District 004 Royal Center

Duplicate Number 16187 Tax ID Number 023-02-091-016

Legal Description
J W Barr 1st Lot 16

Billed Mortgage Company



Property Type Real

Spring installment due on or before May 12, 2025 and Fall installment due on or before November 10, 2025.								
TABLE 1: SUMMARY OF YOUR TAXES								
ASSESSED VALUE AND TAX SUMMARY	2023 Pay 2024	2024 Pay 2025						
1a. Gross assessed value of homestead property	\$109,400	\$109,200						
1b. Gross assessed value of other residential property and farmland	\$0	\$0						
1c. Gross assessed value of all other property, including personal property	\$800	\$0						
2. Equals total gross assessed value of property	\$110,200	\$109,200						
2a. Minus deductions (see Table 5 below)	(\$72,560)	(\$70,950)						
3. Equals subtotal of net assessed value of property	\$37,640	\$38,250						
3a. Multiplied by your local tax rate	3.5829	3.3938						
4. Equals gross tax liability (see Table 3 below)	\$1,348.60	\$1,298.14						
4a. Minus local property tax credits	(\$205.98)	(\$226.42)						
4b. Minus savings due to property tax cap (see Table 2 and footnotes below)	(\$24.62)	\$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)	\$1,118.00	\$1,071.72						

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	\$1,118.00	\$1,092.00
Upward adjustment due to voter-approved projects and charges (e.g., referendum) ³	\$0.00	\$0.00
Maximum tax that may be imposed under	\$1,118.00	\$1,092.00

TABLE 3: GROSS PROPERTY TAX DISTRIBUTION AMOUNTS APPLICABLE TO THIS PROPERTY								
TAXING AUTHORITY	TAX RATE 2024	TAX RATE 2025	TAX AMOUNT 2024	TAX AMOUNT 2025	TAX DIFFERENCE 2024-2025	PERCENT DIFFERENCE		
AIRPORT	0.0587	0.0530	\$22.09	\$20.27	(\$1.82)	(8.24%)		
CITY	1.5449	1.4837	\$581.51	\$567.52	(\$13.99)	(2.41%)		
COUNTY	0.7950	0.7368	\$299.24	\$281.83	(\$17.41)	(5.82%)		
LIBRARY	0.1354	0.1236	\$50.96	\$47.28	(\$3.68)	(7.22%)		
SCHOOLS	1.0118	0.9628	\$380.84	\$368.27	(\$12.57)	(3.30%)		
STATE	0.0000	0.0000	\$0.00	\$0.00	\$0.00	0.00%		
TOWNSHIPS	0.0371	0.0339	\$13.96	\$12.97	(\$0.99)	(7.09%)		
TOTAL	3.5829	3.3938	\$1,348.60	\$1,298.14	(\$50.46)	(3.74%)		

TABLE 4: OTHER CHARGES / ADJUSTMENTS TO THIS PROPERTY							
LEVYING AUTHORITY	2024	2025	% Change				
121 Indian Creek	\$5.00	\$5.00	0.0%				
Conn-royal Center (77) DONE	\$0.00	\$0.00	0.0%				
TOTAL ADJUSTMENTS	\$5.00	\$5.00	0.0%				

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TABLE 5: DEDUCTION	NS APPLICABLE TO	THIS PROPERT4	
TYPE OF DEDUCTION	202	24 2025	
STD EX	\$48,0	000 \$48,000)
Supp STD	\$24,	560 \$22,950)
TOTAL DEDUCTIONS	\$72,	560 \$70,950)

- 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. Changes 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/dlgt/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 will be liable for taxes and penalties on the amount deducted.

NOTICE OF PROPERTY TAX ASSESSMENTS

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

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

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

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

TABLE 1: SUMMARY OF YOUR TAXES

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

Taxes 2023 Pay 2024 – The summary of calculations based on tax rates for taxes payable last year.

Taxes 2024 Pay 2025 – 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 2024 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for 2024.

Tax Rate 2025 – The tax rate per \$100 of assessed value for this property allocated to each taxing authority for the current year.

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

Tax Amount 2025 - The amount of taxes for this property allocated to each taxing authority for the current year.

Tax Difference 2024-2025 – 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 2024 – The total amount of other charges added to your tax bill in 2024.

Amount 2025 – 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) 753-7720 or visit www.co.cass.in.us.

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 2024 – The amount deducted from your bill in 2024 for each benefit.

Amount 2025 – 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 assessorat (574) 753-7710 or www.co.cass.in.us. 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) 753-7710.

Please note that the appeal requires relevant evidence of the true tax value of the property as of the assessment date (January 1, 2025, for mobile homes assessed under IC 6-1.1-7 and January 1, 2024, for real property).

DULY ENTERED FOR TAXATION SUBJECT TO FINAL ACCEPTANCE FOR TRANSFER

KB Sept 16 20 16

AUDITOR CASS COUNTY

* 2 0 1 6 0 0 0 0 3 6 0 9 *
201600003609
FILED FOR RECORD IN
CASS COUNTY INDIAMA
CINCY D HOWARD, RECORDER
RECORDED ON
09/19/2016 08:44:37AM
REC FEE: \$18.00
PAGES: 2

Grantee's Mailing Address:
LII MAL LAME
PORCE CERTIFIC IN
LIGHTS

Property Address:
III MAL LAME
POYM CEMBE IM
146178

Parcel Number

WARRANTY DEED

THIS INDENTURE WITNESSETH that Ronald L. Meyer and Lynnette M.

Lot Numbered Sixteen (16) in J.W. Barr's First Addition to the Town of Royal Center, Indiana.

Grantor, Lynnette M. Meyer, is one and the same as Lynnette M. Blackman, grantor in a certain Warranty Deed recorded on January 22, 2016 as Instrument Number 201600000392 in the Office of the Recorder, Cass County, Indiana.

Cass County Recorder

Document # 201600003609

Page 1 of 2

1 of 1 6/21/2025, 2:56 AM

This instrument presidents and w B. Miller of Starr Austen & Miller, LLP, 201 S. Third Street, Logansport, Indiana 46447. I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law. Andrew B. Miller

Cass County Recorder

Document # 201600003609

Page 2 of 2

1 of 1 6/21/2025, 2:56 AM

DataSource: Cass, IN

Criteria: Party Name = ZELLERS KELSIE

Last Indexed Date: 06/19/2025

Last Verified Date: 06/19/2025

RecDate	DocDate	DocNumber	DocType	Last Name	First Name	Party Type
09/19/2016	09/16/2016	201600003609	DEED	ZELLERS KELSIE N		GRANTEE

DataSource: Cass, IN

Criteria: Party Name = ZELLERS BRETT

Last Indexed Date: 06/19/2025

Last Verified Date: 06/19/2025

RecDate	DocDate	DocNumber	DocType	Last Name	First Name	Party Type
09/19/2016	09/16/2016	201600003609	DEED	ZELLERS BRETT T		GRANTEE
N.						

DataSource: Cass, IN

Criteria: Party Name = ZELLERS BRETT

Last Indexed Date: 06/19/2025 Last Verified Date: 06/19/2025

RecDate	DocDate	DocNumber	D ocType	Last Name	First Name	Party Type
09/19/2016	09/16/2016	201600003609	DEED	ZELLERS BRETT T		GRANTEE