



BUILD-TO-SUIT SITES UP TO 1.5M SF

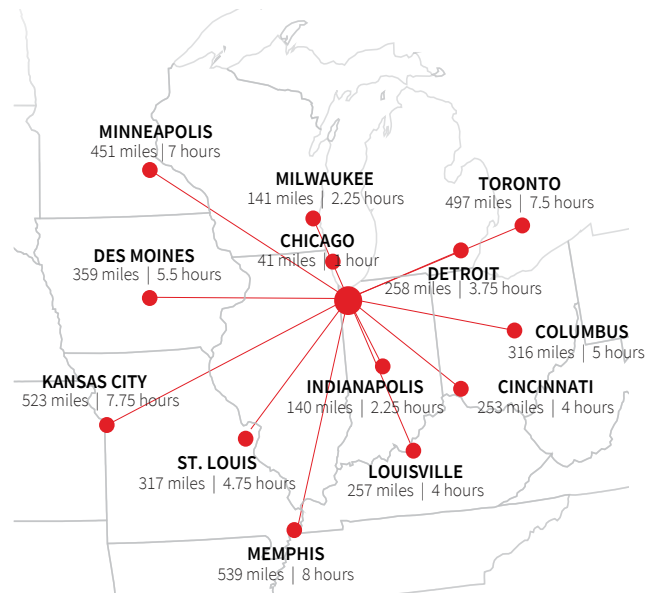
Bounded by Broadway, East 93rd Avenue & Georgia Street | Merrillville, IN 46410

Site Specifications

- 5-acre to 87-acre sites available to accommodate 30,000 to 806,000 buildings totaling 1.5M SF
- Sites fully engineered and permitted for expedited construction delivery
- Single-load and cross dock configurations available
- Up to 50' clear height allowed without variance
- 75 megawatt electrical capacity with dual feeds ideal for: production, manufacturing, distribution/fulfillment or data center uses
- Land sites available for purchase subject to offer

Location Features

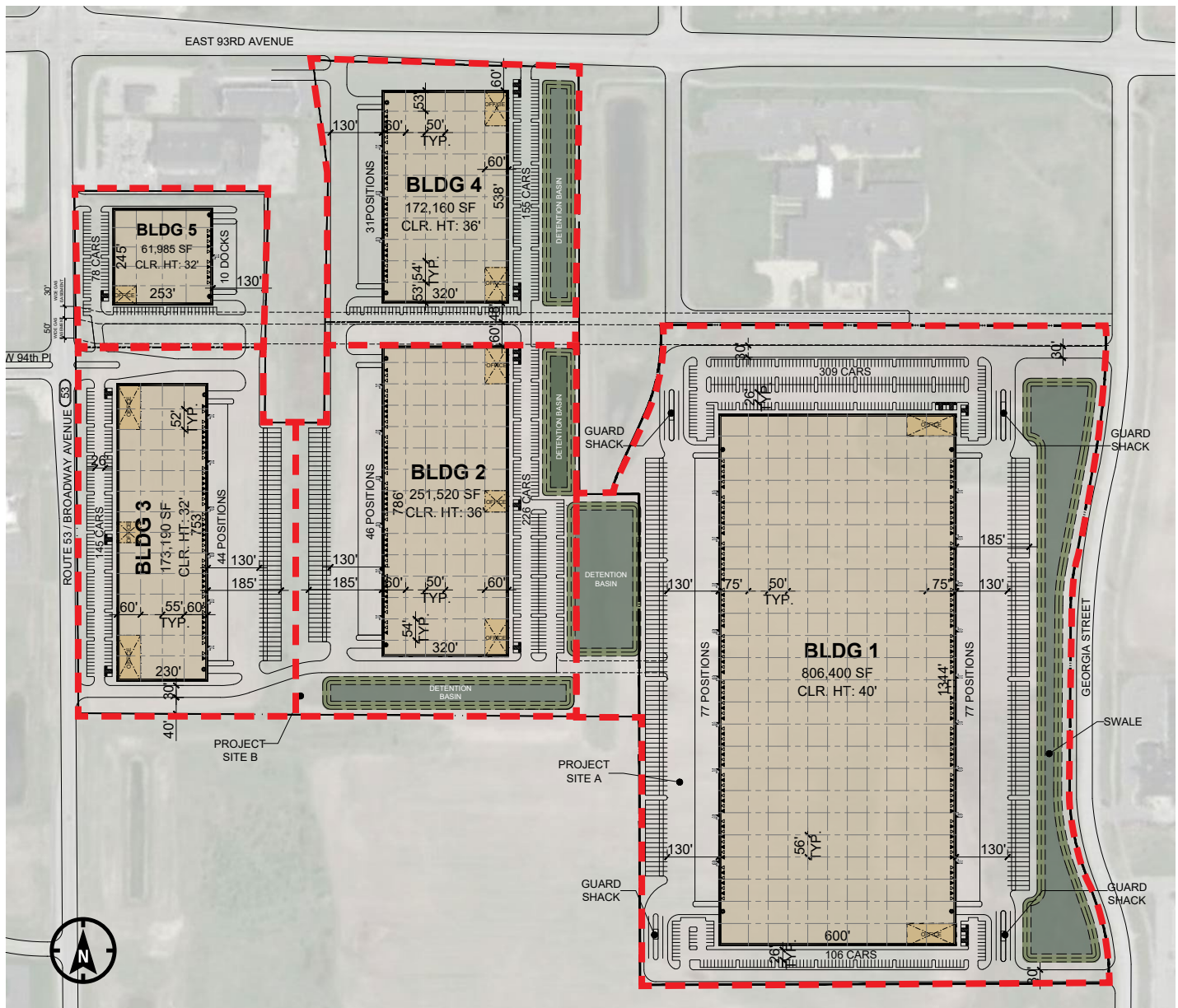
- Low Lake County real estate taxes, personal property tax and utility rebates available
- Proximity to I-65 for access to Chicago and major Midwest markets
- Sizable local labor force
- Located in well-established AmeriPlex at the Crossroads business park
- Local amenities including hotels, restaurants and grocery



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Conceptual Development Plan



Building 1 *Building 2* *Building 3* *Building 4* *Building 5*

ACREAGE	±45 AC	±15 AC	±11.5 AC	±10.5 AC	±4.5 AC
AVAILABLE SF	±806,400 SF	±251,520 SF	±173,190 SF	±172,160 SF	± 61,985 SF
OFFICE	To suit	To suit	To suit	To suit	To suit
CLEAR HEIGHT	40'	36'	32'	36'	32'
EXTERIOR DOCKS	154	46	44	31	10
DRIVE-IN DOORS	4	2	2	2	2
CAR PARKING	415	226	145	155	78
TRAILER PARKING	171	45	49	N/A	N/A

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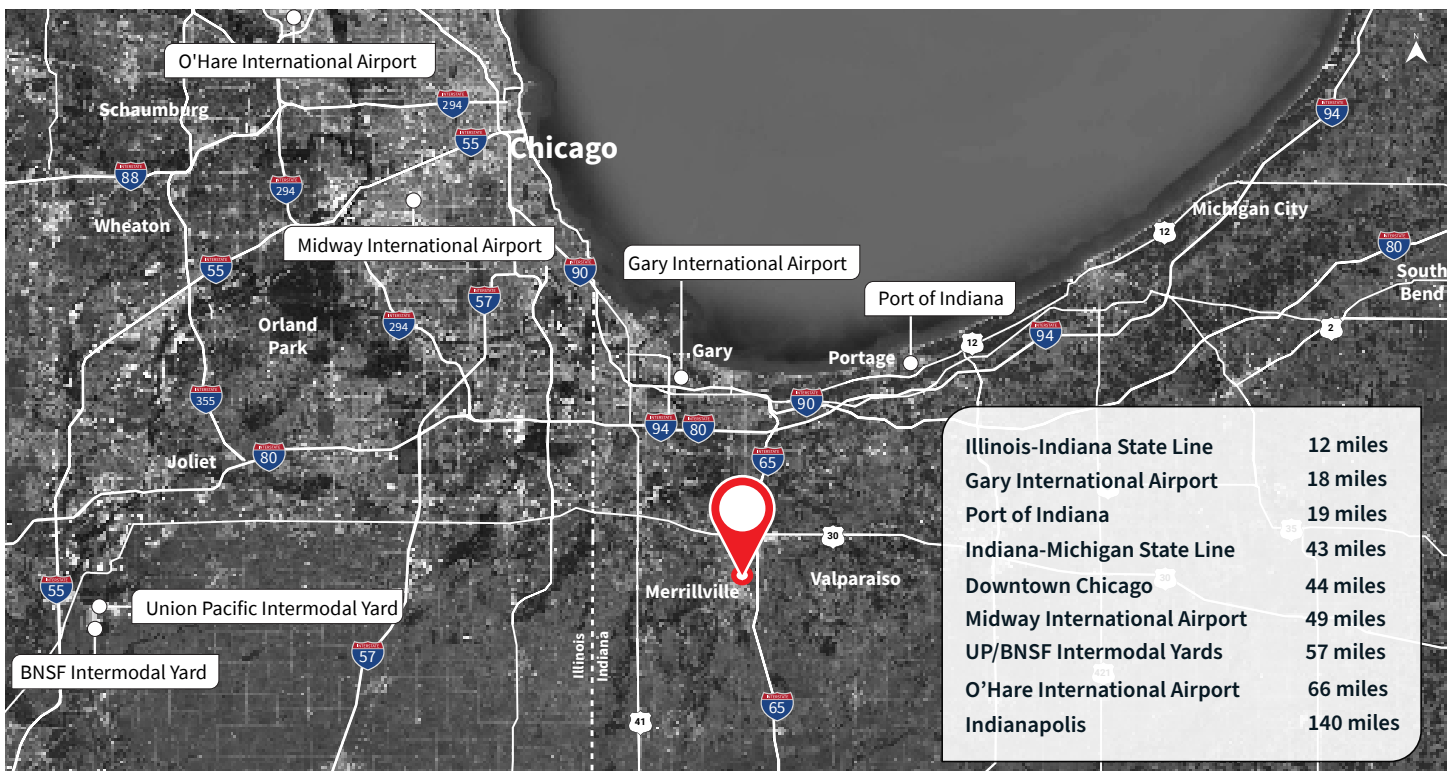
Amenities & Local Users



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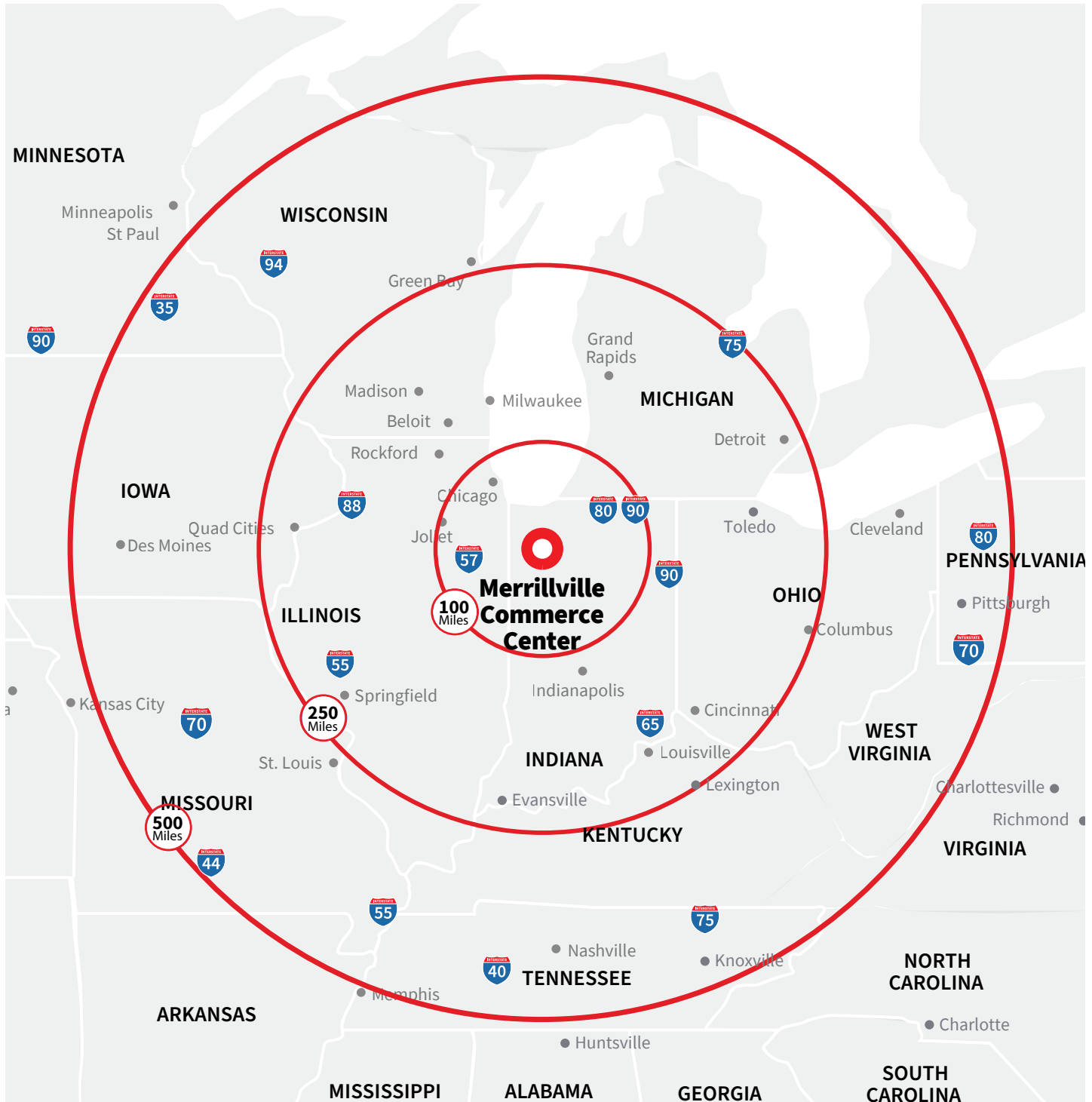
Regional Access



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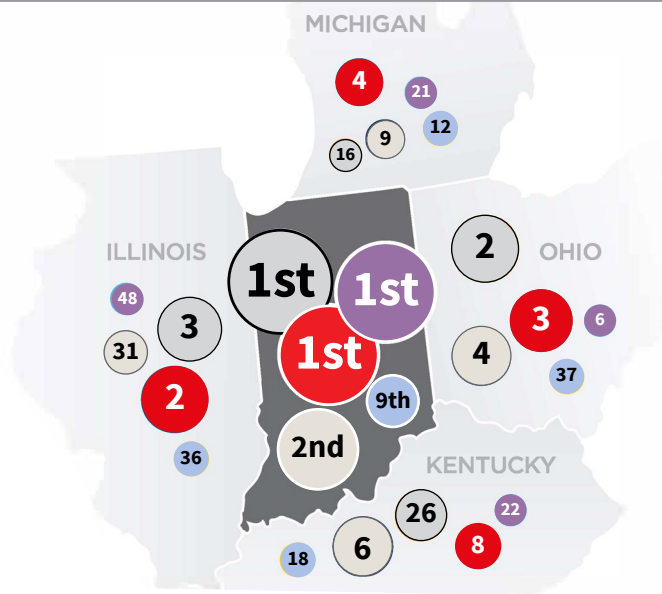
One Day Drive Time



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- 1 State Infrastructure**
(CNBC, 2022)
- 1 Property Tax**
(Tax Foundation, 2022)
- 1 Regional Workforce Development**
(Site Selection Magazine, 2022)
- 2 Cost of Doing Business**
(Americas Top States for Business, CNBC, 2022)
- 9 State Business Tax Climate Index Score**
(Overall Rank 2023)



CORPORATE INCOME TAX: 4.9%

Indiana's corporate adjusted gross income tax is calculated at a flat percentage of the company's adjusted gross income attributable to the company's Indiana sales.

To determine Indiana's share of an interstate or international corporation's taxable income, a company's adjusted gross income is apportioned based upon a single sales factor with Indiana's portion based solely on the portion of the company's sales in Indiana.

MI: 6% | **OH:** N/A | **KY:** 5% | **IL:** 9.5%

COMPETITIVE TAX RATES: 3%

Tax rates and exemptions vary among local jurisdictions, but real and personal property tax rates are capped at 3% in Indiana.

Individual Income Tax Rate: 3.23%

MI: 4.25% | **OH:** 4.79% | **KY:** 5% | **IL:** 4.95%

Property Tax Index Rank: 1

MI: 21 | **OH:** 6 | **KY:** 21 | **IL:** 48

AAA Indiana Bond Rating

Michigan: AA+ Ohio: AAA Kentucky: A+ Illinois: BBB+
(Fitch, 2022)

UI RATES: 2.5%

Indiana's applied rate for new employers (less than 36 months) is 2.5%, except NAICS code 23 is 3.23% or government rate is 1.6%. Premiums are based on the first \$9,500 of wages.

Employers that no longer hold new employer status and are not subject to the penalty rate qualify for an experience-based merit rate.

MI: 2.7% | **OH:** 2.7% | **KY:** 2.7% | **IL:** 3.525%

UI Tax for New Employers: \$238

MI: \$257 | **OH:** \$243 | **KY:** \$300 | **IL:** \$525

WORKER'S COMPENSATION PREMIUM RATE RANK: 3

Indiana offers a competitive environment for business, with less red tape and higher rankings to impact your bottom line.

MI: 15 | **OH:** 12 | **KY:** 14 | **IL:** 28

RIGHT TO WORK: YES

Indiana is a right to work state with a business-friendly environment.

MI: YES | **OH:** YES | **KY:** NO | **IL:** NO

