

**NOTICE TO TAXPAYERS**

The Notice to Taxpayers is available online at [www.budgetnotices.in.gov](http://www.budgetnotices.in.gov) or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322.**

Notice is hereby given to taxpayers of **HIGHLAND SANITARY DISTRICT, Lake County, Indiana** that the proper officers of **Town Council of the Town of Highland** will conduct a public hearing on the year **2023** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Town Council of the Town of Highland** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Town Council of the Town of Highland** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Town Council of the Town of Highland** will meet to adopt the following budget:

Public Hearing Date	Monday, September 19, 2022	Adoption Meeting Date	Monday, October 10, 2022
Public Hearing Time	7:00 PM	Adoption Meeting Time	7:00 PM
Public Hearing Location	Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322	Adoption Meeting Location	Highland Municipal Building, 3333 Ridge Road, Highland, Indiana 46322
Estimated Civil Max Levy	\$251,491		
Property Tax Cap Credit Estimate	\$367,820		

**Special Notes:** The tax rates are calculated upon 70% of the net assessed valuation from FY 2022. The rates will be reduced by the Department of Local Government Finance. Sanitary Special Operating Fund: The actual amount of the maximum levy for FY 2023 is \$239,515 and only applies to the Sanitary District Operating Fund. Sanitary District Bond & Interest Fund: The Exempt Debt Service Fund is now conflated with the regular Debt Service as the Circuit Breaker Exemption expired pursuant to Article 10 of the Indiana Constitution. For the purposes of this budget notice, the rates are calculated based upon 70% of the Net Assessed Valuation of FY 2022. This makes the tax rate higher than will likely be finally approved. Finally, the proposed tax levy for debt will be finally reduced by the Department of Local Government Finance to support 2023 needs and 15% of 2024 needs, as provided by law

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
8201-SPECIAL SANITARY GENERAL	\$2,301,543	\$251,124	\$0	\$239,166	5.00%
8280-SPECIAL SANITARY DEBT SERVICE	\$1,822,406	\$2,102,824	\$0	\$1,842,463	14.13%
Totals	\$4,123,949	\$2,353,948	\$0	\$2,081,629	