

**Enrolled Memorandum of the Meeting**  
**Study Session/Meeting (In person)**  
**Thirtieth Town Council of Highland**  
**Monday, January 27, 2025**

The Thirtieth Town Council of the Town of Highland, Lake County, Indiana met in a study session on **Monday, January 27, 2025**, immediately at the adjournment of the January 27, 2025 Plenary Meeting (7:35 O'clock P.M.), in the regular place, the Highland Municipal Building, 3333 Ridge Road, Highland, Indiana.

\*This meeting was convened as an in person meeting and lived streamed to the Town of Highland Facebook. Facebook permits the public to observe and record the proceedings but allows no interaction between and among the Town Council and members of the public. The public is able to participate in person. All Councilors were simultaneously seen and heard. Councilor Turich, Councilor Robertson, Councilor Black, Councilor Philip Scheeringa all participated in person. Councilor Georgeff was absent.

**Silent Roll Call:** Councilors George Georgeff, Doug Turich, Alex Robertson, Tom Black, Philip Scheeringa, were present in person as indicated. The Clerk-Treasurer, Mark Herak was present to memorialize the proceedings. *A quorum was attained.*

**Officials Present:** IT Director Ed Dabrowski, Alex Brown, Superintendent of Parks, Metropolitan Police Chief Ralph Potesta and Public Works Director Mark Knesek were in person.

**x. Discussion: Appointments.**

*Unless otherwise noted, all terms expire on the 1<sup>st</sup> Monday in January 2025 and or until a successor is appointed or qualified, not exceeding ninety (90) days.*

**• Statutory Boards and Commissions**

*Executive Appointments (May be made in meeting or at another time)*

**Regional Statutory Appointments.**

- 1. Economic Development Commission.** (1) Appointment to be made by the municipal executive, but requiring nomination from the Town Council. *(Currently held by Blane Roberts, term ending 1<sup>st</sup> Monday February 2025 and up to 90 days after term expires if no action)*
- 2. Northwestern Regional Planning Commission (NIRPC).** (1) No action necessary unless a change is desired. Town Council President is appointing authority. Must be an elected official who resides in the Town. *(Current serving: Tom Black.) Must be a member of the Town Council. Term is co-extensive with term on council unless legislative body acts otherwise*
- 3. Joint Board of Delegates of the Interlocal Ethics Entity.** (1) Appointed by Municipal Executive *(Currently serving: Tom Black)* No term. Notifying in case the Council President wants to recall and appoint someone else. *Must be a member of the Town Council. Term is co-extensive with term on council unless legislative body acts otherwise*
- 4. Lake County Convention and Visitors Bureau Board of Directors.** (1) Appointment by Town Council President. **(NOT DUE UNTIL JUNE 30 2025)** *(Currently serving Christine Cash)*

*Appointing authority must give sole consideration to individuals who are knowledgeable about or employed as executives or managers in Hotel, Motel, Banking, Real Estate and hospitality. Cannot hold an elected or appointed political office*

#### Home Rule Commissions or Boards

5. **Main Street Bureau Board of Directors.** Town Council President appointment. (1) Appointment. Town Council Representative must be a member of the Town Council. *Term co-extensive with term of appointee. (Note: Currently serving is Alex Robertson)*
  6. **Tree Board.** (2) Appointments to be nominated by the Town Council but appointed by the Town Council President. *(Note: Currently held by Richard Underkofler and Blane Roberts, term ending 1<sup>st</sup> Monday January 2025). Term is for three (3) years*
    - a. Nomination by the Town Council. *(The council would pass a motion to nominate.)*
    - b. Appointment by executive. *(If nominee is acceptable, the Town Council President may appoint.)*
- **Tree Board Chairperson.** The Town Council President also appoints the Chairperson to be selected from the membership of the board. (See HMC Section 8.25.030 (C)) *(Currently held by James Colias.)*

#### Legislative Appointments

1. **Advisory Board of Zoning Appeals:** (1) appointment to be made by Fiscal Body. *(Note: Currently held by David Helms, term ending 1<sup>st</sup> Monday January 2025). Term is for three (3) years.*

*Toya Smith (appointed by the Plan Commission to the Advisory Board of Zoning Appeals)*

*(Term co-extensive with her Plan Commission term – 1<sup>st</sup> Monday in January 2025)*

2. **Park and Recreation Board.** (1) appointment to be made by the Town Council. *(Note: Current appointee is Carlos Aburto (D), term ending 1<sup>st</sup> Monday January 2025) Term is for four (4) years. (Current composition is 2 democrats and 2 republicans. Not more than 2 members may be of the same party.)*
3. **Town Board of Metropolitan Police Commissioners.** (2) appointments to be made by the Town Council. *(Note: Current appointees are Mike Danko (R) and Larry Moses (R), term ending 1<sup>st</sup> Monday January 2025). Term is for three (3) years. (Current composition for these five citizen positions is three (3) democrats and two (2) republicans)*

#### Regional Statutory Appointments

6. **Lake County Solid Waste Management District Board of Directors.** (1) No action necessary unless a change is desired. *(Note: Currently serving Tom Black) Must be a member of the Town Council. Term is co-extensive with term on council unless legislative body acts otherwise.*

## Home Rule Commissions

7. **Main Street Bureau Board:** (17) appointments to be made by the Town Council. (*Note: Current Appointees are: Renee Reinhart, Ben Reinhart, Diane Barr-Roumbus, James Roumbus, Sandy McKnight, Al Simmons, Sandy Ray, Ben Tomera, Laura Pilewski and Desiree Biro, term ending 1<sup>st</sup> Monday January 2025). Term is for two (2) years.*

x. **Discussion:** Revisit the Town's policy regarding paid time off and care for workers who may have tested positively for the covid-19 virus, those who have tested positively and dealing with (full-time) worker who is not symptomatic but has been possibly exposed. It is desirable to have the worker quarantine outside the workplace, *emphasis desirable, as once the government declared the pandemic was over, we can no longer force employees to stay home, when they don't feel good or running a fever.* The Council instituted in 2020, a provision in the Compensation and Benefits Ordinance commonly called the Employee Handbook providing for an administrative paid leave of up to ten (10) days that is renewable (Confer Section 5.11.02) when testing positive for covid. Unfortunately, some departments are still following, whereas, others aren't. This discussion is to get guidance from the Council as to whether they want to keep the policy as is, or change it to what other towns are doing. In checking with other Towns, such as:

- 1). Crown Point treats covid as any other illness. The employee is required to use personal or vacation days, if they are off of work and want to get paid.
- 2). Griffith no longer has a covid policy regarding paid time-off. They, like Crown Point, treat it like the flu or cold. Employees are required to use personal or vacation days if they want to get paid, if they call off from work.
- 3). Munster treats an employee who tests positive for covid, the same as the County.
- 4). The Town of Schererville advises employees that if they don't feel good or have a fever, please stay home. Once the government declared the pandemic was over, they can no longer force employees to stay home.
- 5). The County requires employees who test positive for covid, to stay home, taking vacation or personal time.

It is the recommendation of this Office, to change the covid policy regarding paid time-off for employees who test positive for covid and treat it like our neighboring communities, suggesting that if the employee doesn't feel well or is running a fever, to stay home. If time is taken off, require the employee to use their personal or vacation time. This change will make it consistent throughout the Town.

The Clerk-Treasurer gave a brief explanation regarding the current covid policy that was never changed and that there is no consistency amongst Department's on how the policy is implemented within departments. Councilor Georgeff then opened up the discussion to the Council asking if the Council had any comments and/or feedback regarding keeping the policy the same or implementing the Clerk-Treasurer's suggestion to follow the examples of the neighboring towns and treat covid like any other illness under the Town's regular sick leave policy.

Park Director Alex Brown said he remembers it being discussed at a Council study session about changing the employee time-off policy since Covid-19 was declared over but in searching his records, he could not find where the Council acted on it formally. He thought it might have been incorporated in one of the re-opening resolutions.

Councilor Scheeringa concurred with the Clerk-Treasurer that the policy needed to be changed as the CDC Guidelines classify it as a one (1) day illness, similar to a cold or flu. The rest of the Council were in agreement about changing the policy.

**x. Discussion:** Proposed Ordinance No. 1813, reconstituting the Council of Community Events under the jurisdiction under IC 36-10-3-17. You will repeal the creation of the Council of Community Events under the Town Council and re-establish the chapter in Parks & Recreation incorporating the Council of Community Events under Parks & Recreation. When preparing the agenda, I wasn't sure the Council would adopt on 1<sup>st</sup> reading.

Ordinance No. 1813 was adopted on first reading at the plenary meeting so it was taken off of the study session agenda.

**x. Discussion:** Wheel Tax – this was briefly discussed with the Council by the Public Works Director at the Council's January 6, 2025 Study Session. Since that time, HB1461 was introduced that would require each local municipality to pass a wheel and vehicle excise tax in order to be eligible for CCMG funding. It also asked that tolling be allowed on the interstates. The bill was read and referred to the Road Committee. They have a hearing next Tuesday. In speaking with AIM, the reason behind the bill is because of electric vehicles and hybrid's has caused an impact of the gas tax.

The Clerk-Treasurer gave a brief explanation on the various handouts supplied to the Council. These handouts were prepared in 2022, when the previous Council was considering a wheel tax. Councilor Georgeff then opened up the discussion to the Council asking if the Council had any comments and/or feedback regarding a wheel tax.

The general consensus amongst the Council was to take a wait and see attitude since the bill was just introduced and sent to committee. It was thought that the bill will change from its initial introduction.

Councilor Scheeringa asked about those vehicles exempted. The Clerk-Treasurer directed him to the page within the meeting packet labeled Surtax/ Wheel Tax Rate. At the bottom is listed three (3) exemptions – School Buses, Church buses, Municipal Vehicles.

Councilor Black said that when it was introduced the first time, he lobbied for a reduction in the rate for recreational vehicles and cars with historic plates. His logic was that they may be used six (6) months out of the year. Councilor Black suggested that he would like to see that if a wheel tax is passed, the Town would bond against it to fix the sidewalks in Town, similar to what the Town of Griffith did several years ago. They bonded but not against the wheel tax.

Public Works Director Knesek said that you cannot use the wheel tax to fix sidewalks. He said we have the ordinance in place to force residents to fix their sidewalks but we don't enforce it. I

don't have a problem with writing up the notices but we need some kind of funding to back it up. I'm sure there are people that are going to say they can't or won't fix it for various reasons. If the Town makes the repairs and bills the homeowner, I'm sure there are some who are saying they're not paying for various reasons. . We would then put a lien on their property. Previous Councils were reluctant to enforce and put liens on the property owner.

Councilor Turich said he agrees that sidewalks are an issue and need to be fixed but there are a lot of residents in Town who are literally making their payments month to month and they don't have a slush fund of money available for the Town to force things upon them. I don't know what the right answer is but I'm not about to sit here and say that I think we should do XY or Z. I think we need to be careful about what we're saying. I think these are great ideas and a good discussion point but I don't want to get too far ahead of ourselves. I really don't think we should be putting too much discussion into the wheel tax until we're sure it is going to pass. I know the public works director has been interested in a wheel tax for quite a long time, as he wants to pave roads.

Public Works Director Knesek said that without a wheel tax, we're only getting a part of what we could get from the matching grant. If we had a wheel tax in place this year, rather than getting \$1.5 million, to pave streets, we could have gotten the whole match, I would have had \$3 million to pave streets. Based upon the 2021 figures, a wheel tax would have generated \$628,000, which would have been matched by the state, so rather than \$1.5 million to pave streets, we would have been closer to \$2.8 million.

Councilor Turich asked the public works director, with the additional revenue of approximately \$1.4 million if a wheel tax was in place, how many more roads a year could be paved? We need let the public know. For example, we used to get only 20 roads but with the wheel tax, we are able to pave 50 roads. We do not do a good enough job of informing the public. We need to take some ownership of getting a better way of communicating to our residents of what we're doing with their money. He asked if the list of streets for this year, do we post it on the website or on social media?

Public Works Knesek says he normally updates the website with the list of streets in the Community Crossing Grant. The problem is that depending upon with width of the street or the replacement of curbs or how much asphalt will determine how many roads can be done.

Councilor Turich said he understands the variation but maybe we can give a cost per mile? He said he realized it was an estimate. We can show how much money was collected from the tax and how much is spent on the roads. In the end, it should net out to zero. He then asked what was done with the unspent balance?

The public works director said we usually spend all of the money collected on road. It can be spent on anything that deals with roads, including traffic control signals.

Councilor Scheeringa asked about redoing Johnston, where Kenny Angotti lives.

Mark Knesek said that would be a different project as that area is still on septic. Before doing the street you would need to add a storm sewer and the houses on Liable need a sanitary sewer and to add a sanitary sewer is very challenging. You would have to build a small pump station.

Councilor Scheeringa said if the state requires a wheel tax for state funds and the Town doesn't do it, they cripple Highland, like they did with the county, forcing the county to adopt the local income tax.

Councilor Turich wanted to know if the House Bill No. 1461 is adopted and the Town is forced to adopt a wheel tax to receive state funds, when would the Town receive the additional funds.

Mark Knesek felt probably 2027.

Councilor Georgeff said Highland needs to be ready should the bill pass. He talked with State Representative Andrade, who said in all probability the bill will be passed and it could be as early as March, as the current session ends in March and Highland would have to have a wheel tax in place by the beginning of July.

Introduced Version

## **HOUSE BILL No. 1461**

### **DIGEST OF INTRODUCED BILL**

**Citations Affected:** IC 5-23-8-4; IC 5-28-6-2.5; IC 6-3.5; IC 6-8.1-3-1; IC 8-14; IC 8-14.5; IC 8-15-3-36; IC 8-15.5-1-2; IC 8-16-3-1; IC 8-17; IC 8-18-22-6; IC 8-23-30; IC 34-28-5-5; IC 36-6; IC 36-9; IC 36-9.5.

**Synopsis:** Road funding. Prohibits the Indiana economic development corporation from providing certain incentives to a person unless the terms of the incentive include a provision regarding the payment of costs for improvements to state or local transportation infrastructure. Increases the maximum rate a county containing a consolidated city (consolidated city) may impose for the county wheel tax and the county vehicle excise tax (county transportation taxes). Requires a consolidated city to appropriate money received from county transportation taxes for the construction, reconstruction, and preservation of the consolidated city's highways. Beginning in 2026, lowers the percentage of funds distributed to counties, cities, and towns (local units) from the motor vehicle highway account that must be used for construction, reconstruction, and preservation of a local unit's highways if certain conditions related to pavement quality are satisfied.  
(Continued next page)

**Effective:** Upon passage; July 1, 2025.

### **Pressel**

January 21, 2025, read first time and referred to Committee on Roads and Transportation.



Digest Continued

Removes a limitation on the Indiana finance authority's (IFA) authorization to issue revenue bonds or notes to finance highway and road construction projects while retaining the \$10,000,000 limitation on annual payments on all the bonds and notes for railroad crossing upgrade projects. Reinstates a previously sunsetted provision to allow the IFA to issue grant anticipation revenue bonds or notes to finance highway and road construction projects. Allows the Indiana department of transportation (department) to submit a request to the Federal Highway Administration for a waiver to toll lanes on interstate highways. Provides that, if such a request for a waiver is granted, the general assembly is not required to enact a statute for the IFA to carry out certain activities related to the toll road project. Allocates responsibility for bridges in a county between that county and a municipality based on the size and location of the bridge. Allows a county fiscal body to pledge to levy ad valorem property taxes for certain transportation related purposes. (Current law provides that a county fiscal body may not pledge to levy ad valorem property taxes for such purposes unless the revenues are derived from the cumulative bridge fund or the major bridge fund.) Provides, on the basis of the balance of money in the local road and bridge matching grant fund (matching fund), beginning on June 30, 2025, and annually on June 30 thereafter, for the: (1) allocation of money in the matching fund among local units; and (2) transfer of money from the matching fund for specified transportation purposes. Provides for enhanced grant amounts for certain local units. Requires a local unit to adopt an ordinance to impose the: (1) county transportation taxes; and (2) municipal vehicle excise tax and municipal wheel tax (municipal transportation taxes), unless the municipality is not eligible to adopt an ordinance to impose municipal transportation taxes; to be eligible to apply for a grant from the matching fund. Reduces the required local matching amounts applicable to certain local units, if the department approves a grant from the matching fund. Subject to a condition regarding a township's total reserves relative to the township's annual budget estimate, provides that a township must transfer any excess amount to a fund established for the improvement and maintenance of the roads and infrastructure within the township's boundaries. Allows the city-county council of a consolidated city to adopt an ordinance to place a referendum on the ballot to impose a referendum tax levy (referendum levy) to pay debt service on bonds issued by the metropolitan thoroughfare district of Marion County (thoroughfare district). Sets forth the procedures for holding the referendum, including the referendum's impact to taxpayers within the thoroughfare district. Specifies that a referendum using the procedure added by the bill may be placed only on the ballot for a general election. Requires the thoroughfare district's board to establish a referendum tax levy fund (fund) if the voters approve the referendum levy. Specifies that money in the fund may be used only to pay debt service on bonds. Provides that a county fiscal body may adopt a county option retail delivery fee (fee) that is imposed on retail transactions that are subject to the state gross retail tax and are delivered by a motor vehicle owned or operated by specified persons. Sets forth provisions regarding the collection, administration, and enforcement of the fee. Provides for the deposit of fee revenue, the manner in which the revenue is distributed to local units, the purposes for which the money may be used, and the inclusion of estimated fee revenue in a local unit's budget estimate.



Introduced

First Regular Session of the 124th General Assembly (2025)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2024 Regular Session of the General Assembly.

## HOUSE BILL No. 1461

A BILL FOR AN ACT to amend the Indiana Code concerning transportation and to make an appropriation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 5-23-8-4 IS ADDED TO THE INDIANA CODE  
2 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
3 1, 2025]: Sec. 4. One (1) or more governmental bodies may enter  
4 into a public-private agreement with respect to a transportation  
5 project for the long term development, design, construction,  
6 reconstruction, maintenance, repair, and financing of any shared  
7 arterial roadways, including the costs associated with the  
8 acquisition of right-of-way.

9 SECTION 2. IC 5-28-6-2.5 IS ADDED TO THE INDIANA CODE  
10 AS A NEW SECTION TO READ AS FOLLOWS [EFFECTIVE JULY  
11 1, 2025]: Sec. 2.5. (a) This section applies to any incentive provided  
12 by the corporation after June 30, 2025.

13 (b) As used in this section, "incentive" means any:

- 14 (1) grant (as defined in IC 5-28-28-2);  
15 (2) loan (as defined in IC 5-28-28-3); or

2025

IN 1461—LS 7736/DI 137



(3) tax credit (as defined in IC 5-28-28-4).

(c) As used in this section, "transportation infrastructure" means a highway, road, street, or bridge, including any related drainage structures.

(d) Notwithstanding any other law, the corporation may not provide an incentive to a person unless terms of the incentive include a provision that the person receiving the incentive shall pay the costs for any improvements to state or local transportation infrastructure, if the economic development project for which the corporation provides an incentive is reasonably expected to require a state or local expenditure to improve transportation infrastructure needed to serve the economic development project.

SECTION 3. IC 6-3.5-4-2, AS AMENDED BY P.L.236-2023, SECTION 69, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2025]: Sec. 2. (a) An adopting entity of any county may, subject to the limitation imposed by subsection (e), adopt an ordinance to impose a county vehicle excise tax in accordance with this chapter on each vehicle that is subject to the vehicle excise tax under IC 6-6-5 and that is registered in the county.

(b) If a county does not use a transportation asset management plan approved by the Indiana department of transportation, the adopting entity of the county may impose the surtax either:

(1) at a rate of not less than two percent (2%) nor more than ten percent (10%); or

(2) at a specific amount of at least seven dollars and fifty cents (\$7.50) and not more than twenty-five dollars (\$25).

However, the surtax on a vehicle may not be less than seven dollars and fifty cents (\$7.50). The adopting entity shall state the surtax rate or amount in the ordinance which imposes the tax.

(c) Except as provided in subsection (i), if a county uses a transportation asset management plan approved by the Indiana department of transportation, the adopting entity of the county may impose the surtax either:

(1) at a rate of at least two percent (2%) and not more than twenty percent (20%); or

(2) at a specific amount of at least seven dollars and fifty cents (\$7.50) and not more than fifty dollars (\$50).

However, the surtax on a vehicle may not be less than seven dollars and fifty cents (\$7.50). The adopting entity shall state the surtax rate or amount in the ordinance that imposes the tax.

(d) Subject to the limits and requirements of this section and except as provided in IC 6-6-5-0.5(2), the adopting entity may do any of the



***Surtax / Wheel Tax Rate***

**City/Town Name: Highland**

**I. SURTAX**

|                        |                 |
|------------------------|-----------------|
| A. PASSENGER VEHICLES  | <u>\$ 25.00</u> |
| B. MOTORCYCLES         | <u>\$ 25.00</u> |
| C. MOTOR DRIVEN CYCLES | <u>\$ 25.00</u> |
| D. TRUCKS              |                 |
| 11,000 (1-11,000 lbs)  | <u>\$ 25.00</u> |

**II. WHEEL TAX**

**A. TRUCKS**

|   |                 |
|---|-----------------|
| <i>(includes Farm Trucks) 11,001 lbs and over</i> |                 |
| 11,001 - >78,000 lbs                              | <u>\$ 40.00</u> |
| Recovery Vehicle 16,000 lbs                       | <u>\$ 40.00</u> |
| Recovery Vehicle >16,000 lbs                      | <u>\$ 40.00</u> |

**B. TRAILERS used with motor vehicles**

|                                 |                 |
|---------------------------------|-----------------|
| <i>(includes Farm Trailers)</i> |                 |
| 1 - >22,000 lbs                 | <u>\$ 40.00</u> |

|        |                 |
|--------|-----------------|
| C. RVs | <u>\$ 40.00</u> |
|--------|-----------------|

**D. SEMITRAILERS**

|                          |                 |
|--------------------------|-----------------|
| <i>Semitrailers</i>      | <u>\$ 40.00</u> |
| <i>Farm Semitrailers</i> | <u>\$ 40.00</u> |

**E. SEMI TRACTORS**

*(used in combination with a Semitrailer to form "Semitrailer and Tractor")*

|                 |                 |
|-----------------|-----------------|
| 1 - >78,000 lbs | <u>\$ 40.00</u> |
|-----------------|-----------------|

*(used in combination with a Semitrailer to form "Semitrailer and Tractor" Farm Semitrailer and Tractor)*

|                 |                 |
|-----------------|-----------------|
| 1 - >78,000 lbs | <u>\$ 40.00</u> |
|-----------------|-----------------|

**F. BUSES**

|                  |                 |
|------------------|-----------------|
| FOR-HIRE BUS     |                 |
| 1 - >78,000 lbs  | <u>\$ 40.00</u> |
| NOT-FOR-HIRE BUS | <u>\$ 40.00</u> |

**EXEMPT FROM WHEEL TAX**

School Bus  
Church Bus  
Municipal Vehicles

### Vehical Types Subject to Proposed Excise Wheel Tax or Municipal Wheel Tax

| Vehicle Type             | Tax Type            | Qty    | Rates per Ordinance |            |                           | Other Proposed Rates and Impact |            |          |
|--------------------------|---------------------|--------|---------------------|------------|---------------------------|---------------------------------|------------|----------|
|                          |                     |        | Rate                | Total      | Notes                     | Rate                            | Total      | Variance |
| Motorcycle               | Excise Wheel Tax    | 819    | 25                  | 20,475.00  |                           | 25                              | 20,475.00  | -        |
| Passenger                | Excise Wheel Tax    | 18635  | 25                  | 465,875.00 |                           | 25                              | 465,875.00 | -        |
| Trailer 3,000            | Excise Wheel Tax    | 908    | 25                  | 22,700.00  |                           | 25                              | 22,700.00  | -        |
| Trailer 9,000            | Excise Wheel Tax    | 254    | 25                  | 6,350.00   |                           | 25                              | 6,350.00   | -        |
| Off Road                 | Excise Wheel Tax    | 3      | 25                  | 75.00      |                           | 25                              | 75.00      | -        |
| Truck 11,000             | Excise Wheel Tax    | 3588   | 25                  | 89,700.00  | up to 11,000lbs?          | 25                              | 89,700.00  | -        |
| Church Bus               | Excluded            | 3      | 0                   | -          | Tax Exempt                | 0                               | -          | -        |
| School Bus               | Excluded            | 20     | 0                   | -          | Tax Exempt                | 0                               | -          | -        |
| Snowmobile               | Excluded            | 7      | 0                   | -          | likely towed with Trailer | 0                               | -          | -        |
| Watercraft 13            | Excluded            | 79     | 0                   | -          | likely towed with Trailer | 0                               | -          | -        |
| Watercraft 26            | Excluded            | 323    | 0                   | -          | likely towed with Trailer | 0                               | -          | -        |
| Watercraft 40            | Excluded            | 14     | 0                   | -          | likely towed with Trailer | 0                               | -          | -        |
| Watercraft 40+           | Excluded            | 3      | 0                   | -          | likely towed with Trailer | 0                               | -          | -        |
| Bus                      | Municipal Wheel Tax | 4      | 40                  | 160.00     |                           | 40                              | 160.00     | -        |
| Farm Truck 16,000        | Municipal Wheel Tax | 10     | 40                  | 400.00     |                           | 40                              | 400.00     | -        |
| Farm Truck 26,000        | Municipal Wheel Tax | 4      | 40                  | 160.00     |                           | 40                              | 160.00     | -        |
| Farm Truck 36,000        | Municipal Wheel Tax | 2      | 40                  | 80.00      |                           | 40                              | 80.00      | -        |
| For-Hire Bus 11,000      | Municipal Wheel Tax | 2      | 40                  | 80.00      |                           | 40                              | 80.00      | -        |
| Other Bus                | Municipal Wheel Tax | 2      | 40                  | 80.00      |                           | 40                              | 80.00      | -        |
| RV                       | Municipal Wheel Tax | 201    | 40                  | 8,040.00   |                           | 40                              | 8,040.00   | -        |
| Semi Tractor 26,000      | Municipal Wheel Tax | 1      | 40                  | 40.00      |                           | 40                              | 40.00      | -        |
| Semi Tractor 66,000      | Municipal Wheel Tax | 1      | 40                  | 40.00      |                           | 40                              | 40.00      | -        |
| Semi Tractor 78,000      | Municipal Wheel Tax | 1      | 40                  | 40.00      |                           | 40                              | 40.00      | -        |
| Semi Tractor 78,000+     | Municipal Wheel Tax | 1      | 40                  | 40.00      |                           | 40                              | 40.00      | -        |
| Semi Trailer             | Municipal Wheel Tax | 96     | 40                  | 3,840.00   |                           | 40                              | 3,840.00   | -        |
| Trailer 12,000           | Municipal Wheel Tax | 57     | 40                  | 2,280.00   |                           | 40                              | 2,280.00   | -        |
| Trailer 16,000           | Municipal Wheel Tax | 23     | 40                  | 920.00     |                           | 40                              | 920.00     | -        |
| Trailer 22,000           | Municipal Wheel Tax | 4      | 40                  | 160.00     |                           | 40                              | 160.00     | -        |
| Trailer 22,000+          | Municipal Wheel Tax | 8      | 40                  | 320.00     |                           | 40                              | 320.00     | -        |
| Truck 16,000             | Municipal Wheel Tax | 46     | 40                  | 1,840.00   |                           | 40                              | 1,840.00   | -        |
| Truck 26,000             | Municipal Wheel Tax | 88     | 40                  | 3,520.00   |                           | 40                              | 3,520.00   | -        |
| Truck 36,000             | Municipal Wheel Tax | 6      | 40                  | 240.00     |                           | 40                              | 240.00     | -        |
| Truck 66,000             | Municipal Wheel Tax | 1      | 40                  | 40.00      |                           | 40                              | 40.00      | -        |
| TRUCK 78,000             | Municipal Wheel Tax | 9      | 40                  | 360.00     |                           | 40                              | 360.00     | -        |
| Recovery Vehicle 16,000  | Municipal Wheel Tax | 7      | 40                  | 280.00     |                           | 40                              | 280.00     | -        |
| Recovery Vehicle 16,000+ | Municipal Wheel Tax | 1      | 40                  | 40.00      |                           | 40                              | 40.00      | -        |
| Special Machinery        | Municipal Wheel Tax | 3      | 40                  | 120.00     |                           | 40                              | 120.00     | -        |
| TOTAL                    |                     | 25,234 |                     | 628,295.00 |                           |                                 | 628,295.00 | -        |

| Vehicle Classification Group | Vehicle Classification | Exempt Tax Class | Exempt Tax Age | Vehicle County | Transaction Type               | plate product description                   | municipality name | 25 Yes | Total |
|------------------------------|------------------------|------------------|----------------|----------------|--------------------------------|---|-------------------|--------|-------|
| Passenger                    | Passenger              | 9                | 3 LAKE         |                | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 3     |
| RV                           | RV                     | 14               | 2 LAKE         |                | Registration Renewals          | RV NEW FORMAT HIGH DIGIT                    | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 9                | 13 LAKE        |                | New Motor Vehicle Registration | AUTISM AWARENESS HIGH DIGIT                 | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 11               | 4 LAKE         |                | Registration Renewals          | PROFESSIONAL FIREFIGHTERS HIGH DIGIT        | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 11               | 6 LAKE         |                | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 63    |
| Truck                        | Truck 11,000           | 15               | 1 VANDERBURGH  |                | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 15               | 3 LAKE         |                | Registration Renewals          | HOOSIER MARINE VETERAN HIGH DIGIT           | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 14               | 9 LAKE         |                | Registration Renewals          | NOTRE DAME HIGH DIGIT                       | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 13               | 1 LAKE         |                | Registration Renewals          | DISABILITY NEW FORMAT HIGH DIGIT            | Highland          | 2021   | 7     |
| Passenger                    | Passenger              | 13               | 0 LAKE         |                | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT           | Highland          | 2021   | 11    |
| Passenger                    | Passenger              | 16               | 1 LAKE         |                | Registration Renewals          | NOTRE DAME HIGH DIGIT                       | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 11               | 0 LAKE         |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 18    |
| Passenger                    | Passenger              | 12               | 7 LAKE         |                | Registration Renewals          | HOOSIER NAVY VETERAN HIGH DIGIT             | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 11               | 16 LAKE        |                | New Motor Vehicle Registration | ARTS TRUST HIGH DIGIT                       | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 14               | 3 LAKE         |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 2     |
| Truck                        | Truck 11,000           | 9                | 14 LAKE        |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 16               | 7 LAKE         |                | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT           | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 10               | 9 LAKE         |                | Registration Renewals          | IN GOD WE TRUST NEW FORMAT PERSONALIZED     | Highland          | 2021   | 2     |
| Truck                        | Truck 11,000           | 13               | 4 LAKE         |                | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 4     |
| Passenger                    | Passenger              | 16               | 5 LAKE         |                | Registration Renewals          | PASSENGER PERSONALIZED                      | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 17               | 20 LAKE        |                | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT           | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 10               | 8 LAKE         |                | Registration Renewals          | VALPARAISO UNIVERSITY HIGH DIGIT            | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | NULL             | NULL           | LAKE           | New Motor Vehicle Registration | FIRST RESPONDER - HOOSIER SAFETY HIGH DIGIT | Highland          | 2021   | 2     |
| Truck                        | Truck 11,000           | 11               | 9 LAKE         |                | Registration Renewals          | MY TECH COMMUNITY COLLEGE HIGH DIGIT        | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 11               | 2 LAKE         |                | Registration Renewals          | HOOSIER ARMY VETERAN HIGH DIGIT             | Highland          | 2021   | 2     |
| Truck                        | Truck 11,000           | NULL             | NULL           | LAKE           | Registration Renewals          | SUPPORT OUR TROOPS PERSONALIZED             | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 12               | 9 VANDERBURGH  |                | Registration Renewals          | WILD TURKEY HIGH DIGIT                      | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 13               | 3 LAKE         |                | New Motor Vehicle Registration | PASSENGER PERSONALIZED                      | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 14               | 3 LAKE         |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT PERSONALIZED     | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 15               | 1 LAKE         |                | Registration Renewals          | HOOSIER ARMY VETERAN HIGH DIGIT             | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 12               | 0 LAKE         |                | New Motor Vehicle Registration | NURSE PERSONALIZED                          | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 12               | 19 LAKE        |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 13               | 6 LAKE         |                | Registration Renewals          | FREEMASON HIGH DIGIT                        | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 16               | 6 LAKE         |                | Registration Renewals          | HOOSIER ARMY VETERAN PERSONALIZED           | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 17               | 1 LAKE         |                | Registration Renewals          | INDIANA UNIVERSITY PERSONALIZED             | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 12               | 5 VANDERBURGH  |                | Registration Renewals          | ENVIRONMENTAL HIGH DIGIT                    | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | NULL             | NULL           | LAKE           | New Motor Vehicle Registration | EDUCATION TRUST HIGH DIGIT                  | Highland          | 2021   | 1     |
| Watercraft                   | Watercraft 26          | 11               | 1 VANDERBURGH  |                | Registration Renewals          | NULL  | Highland          | 2021   | 1     |
| Semi Trailer                 | Semi Trailer           | 0                | 10 LAKE        |                | Registration Renewals          | SEMI TRAILER PERMANENT NEW FORMAT           | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 16               | 4 LAKE         |                | Registration Renewals          | NOTRE DAME HIGH DIGIT                       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 13               | 7 LAKE         |                | Registration Renewals          | INDIANA SHERIFFS ASSOCIATION HIGH DIGIT     | Highland          | 2021   | 2     |
| Passenger                    | Passenger              | 11               | 9 LAKE         |                | Registration Renewals          | BLACK EXPO HIGH DIGIT                       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 12               | 2 LAKE         |                | Registration Renewals          | PURDUE UNIVERSITY PERSONALIZED              | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 16               | 6 LAKE         |                | Registration Renewals          | PASSENGER PERSONALIZED                      | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 14               | 8 LAKE         |                | Registration Renewals          | PASSENGER PERSONALIZED                      | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 15               | 2 LAKE         |                | Registration Renewals          | HOOSIER ARMY VETERAN HIGH DIGIT             | Highland          | 2021   | 1     |
| Trailer                      | Trailer 22,000         | 0                | 6 LAKE         |                | Registration Renewals          | GENERAL TRAILER NEW FORMAT                  | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 10               | 10 LAKE        |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 10               | 9 LAKE         |                | Registration Renewals          | AMERICAN LEGION HIGH DIGIT                  | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 8                | 9 VANDERBURGH  |                | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 16               | 0 LAKE         |                | New Motor Vehicle Registration | HOOSIER MARINE VETERAN PERSONALIZED         | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 14               | 6 VANDERBURGH  |                | Registration Renewals          | BREAST CANCER AWARENESS PERSONALIZED        | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 14               | 2 LAKE         |                | Registration Renewals          | HOOSIER MARINE VETERAN HIGH DIGIT           | Highland          | 2021   | 3     |
| Passenger                    | Passenger              | 15               | 5 LAKE         |                | Registration Renewals          | BREAST CANCER AWARENESS PERSONALIZED        | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 8                | 9 LAKE         |                | Registration Renewals          | DISABILITY PERSONALIZED                     | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 14               | 17 LAKE        |                | New Motor Vehicle Registration | GENERAL TRUCK NEW FORMAT                    | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 15               | 4 LAKE         |                | New Motor Vehicle Registration | HOOSIER ARMY VETERAN HIGH DIGIT             | Highland          | 2021   | 1     |
| RV                           | RV                     | 8                | 10 LAKE        |                | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT       | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 16               | 3 LAKE         |                | Registration Renewals          | ENVIRONMENTAL HIGH DIGIT                    | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 15               | 0 LAKE         |                | Registration Renewals          | NURSE HIGH DIGIT                            | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 7                | 9 VANDERBURGH  |                | Registration Renewals          | PASSENGER PERSONALIZED                      | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 16               | 0 LAKE         |                | New Motor Vehicle Registration | PET FRIENDLY SERVICES OF INDIANA HIGH DIGIT | Highland          | 2021   | 1     |
| Motorcycle                   | Motorcycle             | 5                | 2 LAKE         |                | Registration Renewals          | MOTORCYCLE NEW FORMAT HIGH DIGIT            | Highland          | 2021   | 1     |
| Truck                        | Truck 11,000           | 9                | 32 LAKE        |                | New Motor Vehicle Registration | GENERAL TRUCK NEW FORMAT                    | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 12               | 9 LAKE         |                | Registration Renewals          | KIDS FIRST TRUST HIGH DIGIT                 | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 11               | 14 LAKE        |                | New Motor Vehicle Registration | INDIANA SHERIFFS ASSOCIATION HIGH DIGIT     | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 10               | 7 LAKE         |                | Registration Renewals          | NOTRE DAME HIGH DIGIT                       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 12               | 6 VANDERBURGH  |                | Registration Renewals          | NOTRE DAME HIGH DIGIT                       | Highland          | 2021   | 1     |
| Passenger                    | Passenger              | 15               | 5 LAKE         |                | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT           | Highland          | 2021   | 24    |
| Trailer                      | Trailer 5,000          | 0                | 6 VANDERBURGH  |                | Registration Renewals          | GENERAL TRAILER NEW FORMAT                  | Highland          | 2021   | 3     |

|                  |                          |      |                |                                |  |          |      |    |
|------------------|--------------------------|------|----------------|--------------------------------|--|----------|------|----|
| Passenger        | Passenger                | 17   | 7 LAKE         | Registration Renewals          | BLACK EXPO HIGH DIGIT                                  | Highland | 2021 | 1  |
| Truck            | Truck 11,000             | 13   | 3 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 2  |
| Truck            | Truck 11,000             | 12   | 4 LAKE         | Registration Renewals          | GENERAL TRUCK NEW FORMAT                               | Highland | 2021 | 15 |
| Passenger        | Passenger                | 15   | 9 VANDERBURGH  | Registration Renewals          | SPAY-NEUTER HIGH DIGIT                                 | Highland | 2021 | 1  |
| Motorcycle       | Motorcycle               | 7    | 22 LAKE        | New Motor Vehicle Registration | MOTORCYCLE NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 1  |
| Passenger        | Passenger                | 13   | 3 LAKE         | Registration Renewals          | HOOSIER MARINE VETERAN HIGH DIGIT                      | Highland | 2021 | 1  |
| Motorcycle       | Motorcycle               | 9    | 1 LAKE         | New Motor Vehicle Registration | FRATERNAL ORDER OF POLICE HIGH DIGIT MOTORCYCLE        | Highland | 2021 | 1  |
| Passenger        | Passenger                | 14   | 2 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 64 |
| Passenger        | Passenger                | 14   | 6 VANDERBURGH  | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 5  |
| Passenger        | Passenger                | 9    | 32 LAKE        | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 1  |
| Truck            | Truck 11,000             | 15   | 8 LAKE         | Registration Renewals          | GENERAL TRUCK NEW FORMAT                               | Highland | 2021 | 5  |
| Trailer          | Trailer 3,000            | 0    | 1 VANDERBURGH  | Registration Renewals          | GENERAL TRAILER NEW FORMAT                             | Highland | 2021 | 23 |
| Passenger        | Passenger                | 11   | 0 LAKE         | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 11 |
| Truck            | Truck 11,000             | 11   | 9 LAKE         | Registration Renewals          | DISABILITY NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 2  |
| Passenger        | Passenger                | 12   | 3 LAKE         | Registration Renewals          | HOOSIER AIR FORCE VETERAN HIGH DIGIT                   | Highland | 2021 | 1  |
| Truck            | Truck 11,000             | 14   | 10 LAKE        | New Motor Vehicle Registration | ICMSA - IN EMERGENCY MEDICAL SERVICES ASSOC HIGH DIGIT | Highland | 2021 | 2  |
| Passenger        | Passenger                | 13   | 0 LAKE         | New Motor Vehicle Registration | BALL STATE UNIVERSITY HIGH DIGIT                       | Highland | 2021 | 1  |
| Passenger        | Passenger                | 12   | 7 LAKE         | Registration Renewals          | INDIANA UNIVERSITY HIGH DIGIT                          | Highland | 2021 | 5  |
| Truck            | Truck 11,000             | 13   | 9 VANDERBURGH  | Registration Renewals          | UNIVERSITY OF SOUTHERN INDIANA HIGH DIGIT              | Highland | 2021 | 1  |
| Passenger        | Passenger                | 12   | 0 LAKE         | New Motor Vehicle Registration | NURSE HIGH DIGIT                                       | Highland | 2021 | 2  |
| Trailer          | Trailer 12,000           | 0    | 3 LAKE         | Registration Renewals          | GENERAL TRAILER NEW FORMAT                             | Highland | 2021 | 4  |
| Passenger        | Passenger                | 15   | 3 LAKE         | Registration Renewals          | FIRST RESPONDER - HOOSIER SAFETY HIGH DIGIT            | Highland | 2021 | 1  |
| Passenger        | Passenger                | 15   | 3 LAKE         | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 50 |
| Passenger        | Passenger                | 12   | 9 VANDERBURGH  | Registration Renewals          | BREAST CANCER AWARENESS PERSONALIZED                   | Highland | 2021 | 1  |
| Passenger        | Passenger                | 15   | 6 VANDERBURGH  | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 3  |
| Passenger        | Passenger                | 12   | 4 LAKE         | Registration Renewals          | JUVENILE DIABETES HIGH DIGIT                           | Highland | 2021 | 1  |
| Passenger        | Passenger                | 14   | 4 LAKE         | Registration Renewals          | ENVIRONMENTAL HIGH DIGIT                               | Highland | 2021 | 1  |
| Passenger        | Passenger                | 14   | 1 LAKE         | Registration Renewals          | DISABILITY NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 2  |
| Passenger        | Passenger                | 12   | 3 LAKE         | Registration Renewals          | PURDUE UNIVERSITY NORTHWEST HIGH DIGIT                 | Highland | 2021 | 2  |
| Passenger        | Passenger                | 10   | 14 LAKE        | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 2  |
| Motorcycle       | Motorcycle               | 6    | 5 VANDERBURGH  | Registration Renewals          | MOTORCYCLE NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 1  |
| Passenger        | Passenger                | 12   | 0 LAKE         | New Motor Vehicle Registration | ENVIRONMENTAL HIGH DIGIT                               | Highland | 2021 | 4  |
| Passenger        | Passenger                | 17   | 6 VANDERBURGH  | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 3  |
| Motorcycle       | Motorcycle               | 11   | 8 LAKE         | Registration Renewals          | EDUCATION TRUST HIGH DIGIT MOTORCYCLE                  | Highland | 2021 | 1  |
| Truck            | Truck 11,000             | 14   | 1 VANDERBURGH  | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 1  |
| Passenger        | Passenger                | 15   | 5 LAKE         | Registration Renewals          | NOTRE DAME HIGH DIGIT                                  | Highland | 2021 | 1  |
| Passenger        | Passenger                | 10   | 8 LAKE         | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 6  |
| Passenger        | Passenger                | 15   | 10 VANDERBURGH | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 1  |
| Passenger        | Passenger                | 11   | 6 LAKE         | Registration Renewals          | DISABILITY NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 5  |
| Motorcycle       | Motorcycle               | 12   | 6 LAKE         | Registration Renewals          | ICMSA - IN EMERGENCY MEDICAL SERVICES ASSOC HIGH DIGIT | Highland | 2021 | 3  |
| Truck            | Truck 11,000             | 16   | 0 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 2  |
| Passenger        | Passenger                | 13   | 5 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 50 |
| Passenger        | Passenger                | 10   | 4 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 24 |
| Passenger        | Passenger                | 17   | 3 LAKE         | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 6  |
| Truck            | Truck 11,000             | 16   | 2 LAKE         | Registration Renewals          | INDIANA SHERIFF'S ASSOCIATION HIGH DIGIT               | Highland | 2021 | 2  |
| Truck            | Truck 11,000             | 10   | 8 VANDERBURGH  | Registration Renewals          | GENERAL TRUCK NEW FORMAT                               | Highland | 2021 | 1  |
| Passenger        | Passenger                | 11   | 5 LAKE         | New Motor Vehicle Registration | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 8  |
| Passenger        | Passenger                | 11   | 1 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT PERSONALIZED                | Highland | 2021 | 1  |
| Passenger        | Passenger                | 14   | 2 LAKE         | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 69 |
| Passenger        | Passenger                | 12   | 3 LAKE         | Registration Renewals          | INDIANA SHERIFF'S ASSOCIATION HIGH DIGIT               | Highland | 2021 | 1  |
| Passenger        | Passenger                | 13   | 3 LAKE         | Registration Renewals          | PURDUE UNIVERSITY HIGH DIGIT                           | Highland | 2021 | 4  |
| Passenger        | Passenger                | 13   | 0 LAKE         | Registration Renewals          | ARTS TRUST HIGH DIGIT                                  | Highland | 2021 | 1  |
| Passenger        | Passenger                | 10   | 5 VANDERBURGH  | Registration Renewals          | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 1  |
| Trailer          | Trailer 3,000            | 0    | 10 LAKE        | Registration Renewals          | GENERAL TRAILER NEW FORMAT                             | Highland | 2021 | 94 |
| Trailer          | Trailer 12,000           | 0    | 7 LAKE         | Registration Renewals          | GENERAL TRAILER NEW FORMAT                             | Highland | 2021 | 3  |
| Motorcycle       | Motorcycle               | 12   | 1 VANDERBURGH  | Registration Renewals          | MOTORCYCLE NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 1  |
| Passenger        | Passenger                | 13   | 3 LAKE         | Registration Renewals          | BREAST CANCER AWARENESS PERSONALIZED                   | Highland | 2021 | 1  |
| Passenger        | Passenger                | 12   | 8 LAKE         | Registration Renewals          | HOOSIER MARINE VETERAN HIGH DIGIT                      | Highland | 2021 | 2  |
| Recovery Vehicle | Recovery Vehicle 16,000+ | NULL | NULL           | LAKE                           | RECOVERY VEHICLE NEW FORMAT                            | Highland | 2021 | 1  |
| Truck            | Truck 11,000             | 17   | 4 LAKE         | Registration Renewals          | IN GOD WE TRUST NEW FORMAT HIGH DIGIT                  | Highland | 2021 | 3  |
| Passenger        | Passenger                | 12   | 4 LAKE         | Registration Renewals          | INDIANA UNIVERSITY HIGH DIGIT                          | Highland | 2021 | 3  |
| Truck            | Truck 11,000             | 15   | 0 LAKE         | Registration Renewals          | HOOSIER ARMY VETERAN HIGH DIGIT                        | Highland | 2021 | 2  |
| Passenger        | Passenger                | 13   | 9 LAKE         | Registration Renewals          | AUTISM AWARENESS HIGH DIGIT                            | Highland | 2021 | 4  |
| Passenger        | Passenger                | 15   | 9 LAKE         | Registration Renewals          | SUPPORT OUR TROOPS HIGH DIGIT                          | Highland | 2021 | 1  |
| Passenger        | Passenger                | 13   | 22 LAKE        | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 2  |
| Passenger        | Passenger                | 12   | 0 LAKE         | Registration Renewals          | DISABILITY NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 3  |
| Passenger        | Passenger                | 14   | 9 VANDERBURGH  | Registration Renewals          | UNIVERSITY OF SOUTHERN INDIANA HIGH DIGIT              | Highland | 2021 | 2  |
| Passenger        | Passenger                | 12   | 9 LAKE         | Registration Renewals          | SPAY-NEUTER HIGH DIGIT                                 | Highland | 2021 | 7  |
| Passenger        | Passenger                | 12   | 0 VANDERBURGH  | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 1  |
| Passenger        | Passenger                | 9    | 14 LAKE        | New Motor Vehicle Registration | HIGH DIGIT PASSENGER - NEW FORMAT                      | Highland | 2021 | 3  |
| Passenger        | Passenger                | 11   | 3 LAKE         | Registration Renewals          | DISABILITY NEW FORMAT HIGH DIGIT                       | Highland | 2021 | 5  |

**Ordinance No. 1771  
of the  
TOWN of HIGHLAND, INDIANA**

**AN ORDINANCE CREATING A WHEEL TAX FUND AND IMPOSING AN EXCISE SURTAX AND A MUNICIPAL MOTOR VEHICLE LICENSE TAX AND MUNICIPAL WHEEL TAX ON MOTOR VEHICLES IN THE TOWN OF HIGHLAND; AND**

**WHEREAS**, Indiana Code 6-3.5-11 *et seq.* (the Wheel Tax Act) authorizes the Town Council of any municipality having a population of at least then thousand (10,000) to impose by ordinance, an annual wheel tax (the Municipal Wheel Tax) at a rate of not less than \$5.00 nor more than \$40 on certain classifications of vehicles not exempted from the wheel tax and registered in the municipality; and

**Whereas**, Indiana Code 6-3.5-10 *et seq.* (the Excise Tax Act) authorizes the Town Council of any municipality having a population of at least then thousand (10,000) to impose by ordinance, an annual license excise surtax (the Municipal Motor Vehicle License Excise Surtax) at a rate of at least \$7.50 not more than \$25 on certain vehicle registered in the municipality; and

**Whereas**, the Act prohibits the Town Council from adopting an ordinance imposing a Wheel Tax unless the Town Council concurrently adopts an ordinance under Indiana Code 6-3.5-10 *et seq* to impose an annual Motor Vehicle License Excise Surtax; and

**Whereas**, the Excise Tax Act and the Wheel Tax Act (collectively, the "Act") each require that the Municipal Motor License Excise Surtax and the Municipal Wheel Tax be imposed concurrently;

**Whereas**, Over the course of recent years, Town of Highland has experienced a substantial reduction in funding from the State of Indiana for use in maintaining Town roads and highways; and

**Whereas**, the Town of Highland has experienced a decline in revenue necessary to support the safe, all weather operation of the road and street system in the Town; and

**Whereas**, As a result of the dramatic decrease in State funding, Town of Highland has experienced great difficulties in paying for the costs of properly maintaining the Town's roads and highways; and

**Whereas**, State statutes now allow towns with populations greater than 10,000 that are in a county that currently does not levy a county motor vehicle surtax tax and wheel tax the authority to impose a local motor vehicle excise surtax and wheel tax to serve as an exclusive local funding source to help cover the costs of maintaining county roads and highways; and

**Whereas**, The County of Lake, Indiana does not currently levy a motor vehicle surtax or wheel tax and wheel tax and Town of Highland has a population of 24,000 according to the U.S. Census Bureau; and

**Whereas**, the Town Council may not adopt an ordinance to impose the Wheel Tax unless the Town uses a transportation asset management plan approved by the Indiana Department of Transportation ("INDOT"); and

**Whereas**, the Town utilizes a transportation asset management plan approved by INDOT, as more specifically described in Exhibit A attached here to and incorporated herein; and

**Whereas**, the Town may use the Wheel Tax revenues for one or more of the following:

- (1) to construct, reconstruct, repair or maintain streets and roads under the Town's jurisdiction;
- (2) as a contribution to an authority established under Indiana Code 36-7-23;
- (3) for the Town's contribution toward a grant from the local road and bridge matching grant fund under Indiana Code 8-23-30.

**Whereas**, After due consideration, Town of Highland Council believes that it is reasonable and necessary to adopt this Ordinance to establish the Town of Highland Motor Vehicle Excise Surtax and the Town of Highland Wheel Tax to generate additional monies to help cover the cost of maintaining Town of Highland roads and highways;

**NOW, THEREFORE, BE IT HEREBY ORDAINED BY the Town Council of the Town of Highland, Lake County, Indiana, as follows:**

**Section 1.       Municipal Motor Vehicle License Excise Wheel Surtax:**

- (1) ***Creation of fund.*** There is hereby created a municipal surtax fund, which shall be a non-reverting fund. Revenues received from the Department of Motor Vehicles from taxes imposed under this section shall be deposited into the fund.
- (2) Town of Highland hereby ADOPTS and IMPOSES the motor vehicle excise surtax, which shall apply to the following vehicles;
  - a. Passenger Vehicles
  - b. Motorcycles
  - c. Trucks and tractors with a declared gross weight that does not exceed eleven thousand (11,000) pounds
  - d. Motor driven cycles.
- (3) ***Tax Rates.*** Effective January 1, 2024, and in accordance with the provisions of IC 6-3-10-2 (c) *et seq.* the surtax shall be imposed at the following rates:
  - a. Passenger vehicles; \$25 per year;
  - b. Motorcycles; \$25 per year;
  - c. Trucks and tractors with a declared gross weight that does not exceed 11,000 pounds; \$25 per year;
  - d. Motor driven cycles; \$25 per year;

**Section 2.       Municipal Wheel Tax:**

(1) **Creation of fund.** There is hereby created a municipal wheel tax fund, which shall be a non-reverting fund. Revenues received from the Department of Motor Vehicles from taxes imposed under this section shall be deposited into the fund.

- (4) Town of Highland further ADOPTS and IMPOSES the municipal wheel tax, which shall apply to the following vehicles;
- a. Buses;
  - b. Recreational Vehicles;
  - c. Semitrailers;
  - d. Trailers with a declared gross weight of more than nine thousand (9,000) pounds;
  - e. Trucks and tractors with a declared gross weight of more than eleven thousand (11,000) pounds

(5) **Tax Rates.** Effective January 1, 2024, and in accordance with the provisions of IC 6-3-5-11 et seq. The Wheel Tax shall surtax shall be imposed at the following rates:

- a. Buses; \$40 per year;
- b. Recreational Vehicles; \$40 per year
- c. Semitrailers; \$40 per year
- d. Trailers with a declared gross weight of more than nine thousand (9,000) pounds; \$40 per year
- e. Trucks and tractors with a declared gross weight of more than eleven thousand (11,000) pounds; \$40 per year

**Section 3.** Vehicles exempt from the Wheel Tax are vehicles (1) owned by the State of Indiana, (2) owned by a state agency of the State of Indiana, (3) owned by a political subdivision of the State of Indiana, (4) subject to the municipal excise tax imposed under Indiana Code 6-3.5-10, (5) a bus owned or operated by a religious or nonprofit youth organization and used to transport persons to religious services or for the benefit of its members, (6) a school bus, (7) a motor vehicle that is in funeral equipment and that is used in the operation of funeral services ( as defined in Indiana Code 25-15-2-17), or (8) any other vehicle exempt pursuant to Indiana Code 6-3.5-11-4.

**Section 4.** The Indiana Bureau of Motor Vehicles shall collect the municipal motor vehicle excise surtax and the municipal wheel tax by and through its established procedures on behalf of Town of Highland. The Indiana Bureau of Motor Vehicles shall be entitled to assess a service fee for assisting Town of Highland in collection of these

**Section 5.** The Highland Town Council shall review the rates hereby established for the Town of Highland Motor Vehicle Excise Surtax and the Town of Highland Wheel Tax within five (5) years from the date of passage.

**Section 6** Upon passage, the Clerk-Treasurer of Town of Highland is directed to send a copy of the final version of the Ordinance to the Commissioner of the Indiana Bureau of Motor Vehicles, 100 N. Senate Avenue, Indianapolis, Indiana 46204.

**Section 7.** On or before October 1 of each year, the Clerk-Treasurer shall provide the Town Council with an estimate of the Wheel Tax Revenues to be received by the Town during the next calendar year. The Town shall include the estimated Wheel Tax Revenues in the Town's budget estimate for the calendar year.

**Section 8.** This ordinance shall become and be in full force and effect from and after the date of its passage and adoption upon its signature by the executive in the manner prescribed by IC 36-5-2-10(a).

**Section 9.** That any and all such ordinances in conflict with the provisions of this ordinance, are hereby repealed and are of no further force or effect. The Clerk-Treasurer shall be authorized to assign appropriate section numbers in support of the **codification** of the particular provisions of this ordinance, where necessary.

**Section 10.** Severability. The invalidity of any section, clause, sentence or provision of this Ordinance shall not affect the validity of any other part of this Ordinance which can be given effect without such invalid part or parts.

Introduced and Filed on the 24<sup>th</sup> day of October 2022. Consideration on same day or at same meeting of introduction attained 5 votes in favor and 0 opposed, pursuant to IC 36-5-2-9.8.

DULY ORDAINED and ADOPTED this 24<sup>th</sup> day of October 2022 by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor 0 opposed.

DULY ORDAINED AND ADOPTED this 23<sup>rd</sup> Day of March 2020, by the Town Council of the Town of Highland, Lake County, Indiana, having been passed by a vote of 5 in favor and 0 opposed, as amended.

TOWN COUNCIL of the TOWN of  
HIGHLAND, INDIANA

\_\_\_\_\_  
Bernie Zemen, President (IC 36-5-2-10)

Attest:

\_\_\_\_\_  
Mark Herak,  
Clerk-Treasurer (IC 33-42-4-1; IC 36-5-6-5)

**Town of Munster, Indiana, Town Council**

**ORDINANCE 1682**

**ORDINANCE ESTABLISHING CIVIL TOWN OF MUNSTER MOTOR VEHICLE  
EXCISE SURTAX AND CIVIL TOWN OF MUNSTER WHEEL TAX**

WHEREAS, Over the course of recent years, Town of Munster has experienced a substantial reduction in funding from the State of Indiana for use in maintaining Town roads and highways; and

WHEREAS, As a result of the dramatic decrease in State funding, Town of Munster has experienced great difficulties in paying for the costs of properly maintaining the Town's roads and highways; and

WHEREAS, State statutes now allow towns with populations greater than 10,000 that are in a county that currently does not levy a county motor vehicle surtax tax and wheel tax the authority to impose a local motor vehicle excise surtax and wheel tax to serve as an exclusive local funding source to help cover the costs of maintaining county roads and highways; and

WHEREAS, The County of Lake, Indiana does not currently levy a motor vehicle surtax or wheel tax and Town of Munster has a population of 23,270 according to the U.S. Census Bureau; and

WHEREAS, After due consideration, Town of Munster Council believes that it is reasonable and necessary to adopt this Ordinance to establish the Town of Munster Motor Vehicle Excise Surtax and the Town of Munster Wheel Tax to generate additional monies to help cover the costs of maintaining Town of Munster roads and highways; now, therefore, be it

**ORDAINED**, By the Town of Munster Town Council in consideration of the above and foregoing, as follows:

1. Town of Munster hereby **ADOPTS AND IMPOSES** the motor vehicle excise surtax, which shall apply to the following vehicles:
  - (A) Passenger vehicles
  - (B) Motorcycles.
  - (C) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds.
  - (D) Motor driven cycles.
2. The motor vehicle surtax to be imposed shall be at the following rates:
  - (A) Passenger vehicles: \$25.00 per vehicle
  - (B) Motorcycles. \$12.50 per motorcycle
  - (C) Trucks with a declared gross weight that does not exceed eleven thousand (11,000) pounds: \$25.00 per truck
  - (D) Motor driven cycles: \$12.50 per motor driven cycle.
3. Town of Munster further **ADOPTS AND IMPOSES** the municipal wheel tax, which shall apply to the following vehicles:
  - (A) Buses;
  - (B) Recreational vehicles;
  - (C) Trailers and semitrailers;
  - (D) Tractors; and
  - (E) Trucks

-- continued on next page --

4. The following vehicles are exempt from the municipal wheel tax established by this Ordinance:
  - (A) Vehicles owned by the State of Indiana;
  - (B) Vehicles owned by a state agency of the State of Indiana;
  - (C) Vehicles owned by a political subdivision of the State of Indiana;
  - (D) Vehicles subject to the motor vehicle excise surtax imposed by this Ordinance; or
  - (E) Buses owned and operated by a religious or non-profit youth organization and used to haul persons to religious services or for the benefit of their members.
5. The wheel tax to be imposed shall be at the following rates:
  - (A) For buses: \$40.00 per bus.
  - (B) For recreational vehicles: \$40.00 per vehicle.
  - (C) For semitrailers: \$40.00 per semitrailer.
  - (D) For tractors: \$40.00 per tractor.
  - (E) For trailers: \$20.00 per trailer.
  - (F) For trucks: \$40.00 per truck.
6. The Indiana Bureau of Motor Vehicles shall collect the municipal motor vehicle excise surtax and the municipal wheel tax by and through its established procedures on behalf of Town of Munster. The Indiana Bureau of Motor Vehicles shall be entitled to assess a service fee for assisting Town of Munster in collection of these taxes.
7. The Munster Town Council shall review the rates hereby established for the Town of Munster Motor Vehicle Excise Surtax and the Town of Munster Wheel Tax within five (5) years from the date of passage.
8. Upon passage, the Auditor of Town of Munster is directed to send a copy of the final version of the Ordinance to the Commissioner of the Indiana Bureau of Motor Vehicles 100 N. Senate Avenue, Indianapolis, and Indiana 46204.

ADOPTED and PASSED this 20<sup>th</sup> day of June, 2016, by a vote of five in favor and none opposed.

TOWN COUNCIL OF THE TOWN OF  
MUNSTER, LAKE COUNTY, INDIANA



John P. Reed, President

ATTEST:



David F. Shafer, Clerk-Treasurer

**x. Discussion: Meeting with the Highland Neighbors for Sustainability . (Resolution 2024-06 sunset on 12/31/2024)**

Councilor Georgeff opened up the discussion to the Council asking if the Council had any comments and/or feedback regarding re-establishing the Highland Neighbors for Sustainability as an advisory board to the Town for the year 2025.

Councilor Robertson began by saying the Highland Neighbors of Sustainability would like to maintain their status as an advisory committee to the Council for 2025. He said he had no problem with that.

The other Councilors were in agreement. Councilor Georgeff advised the Clerk-Treasurer to place in on the agenda for the Council's plenary meeting of February 10<sup>th</sup>.

Councilor Robertson said before it is placed on the agenda, he would like to double check with them to see if they have any changes they would like to make. He said when he reviewed it with them, everything seemed okay but he just wants to double check and he will get back to the Council.

**SENSE of the TOWN COUNCIL  
RESOLUTION  
RESOLUTION NO. 2024-06**

**A RESOLUTION ARTICULATING THE "SENSE OF THE TOWN COUNCIL" REGARDING  
THE HIGHLAND NEIGHBORS FOR SUSTAINABILITY TO MAKE A BONE FIDE EFFORT  
TO WORK TOGETHER WITH THE TOWN COUNCIL AND OTHER TOWN BODIES TO  
PROMOTE ENVIRONMENTAL SUSTAINABILITY**

**WHEREAS,** The Town of Highland was incorporated to provide certain public services to the residents of this community, for whom their elected public servants commit their judgment to promote the general welfare and common public good, and;

**WHEREAS,** The Highland Town Council, as the fiscal and legislative body of the Town of Highland, from time to time, encounters issues of public import which warrant an expression from the elected representatives as part of the public discourse on environmental matters, and;

**WHEREAS,** Managing our natural resources in a sustainable manner is essential for the health and well-being of all people, as well as future generations, and;

**WHEREAS,** Nature and the plant and animal life that occupy the ecosystem, which share the Earth, offer not only an intrinsic value but also contribute to the well-being of our economy, culture, and way of life, and;

**WHEREAS,** Environmental Sustainability benefits a town economically, socially, and environmentally, and;

**WHEREAS,** Businesses, Community Leader's and Citizens should partner together to improve the environmental quality of our community by working together to create a clean and safe environment for current and future generations, and;

**WHEREAS,** The Highland Neighbors for Sustainability wishes to provide volunteer services to the Town of Highland regarding Environmental Sustainability Issues by coordinating and educating the general public on initiatives that improve the environmental quality of the Town of Highland, and;

**WHEREAS,** The Highland Neighbors for Sustainability wishes to assist the Town of Highland in applying for grants with various governmental entities,

foundations, and corporations that benefit the Town of Highland environmentally, and;

**WHEREAS,** The Highland Neighbors for Sustainability wishes to assist the Town of Highland by presenting educational materials, holding meetings and lectures regarding Environmental Sustainability efforts as they apply to issues such as the use of alternative energy sources, proper waste disposal, composting, recycling, repurposing, and promoting native ecological flora and fauna in the Town of Highland.

**NOW THEREFORE BE IT RESOLVED AS FOLLOWS:**

1. The prefatory statements above are herein incorporated by reference.
2. The Highland Town Council shall recognize the Highland Neighbors for Sustainability as an Advisory Associate Partner Organization for the Civil Town of Highland.
3. The Highland Neighbors for Sustainability may assist in educating the citizens of the Town of Highland on best practices concerning environmentally sustainable operations.
4. The Highland Town Council encourages the Highland Neighbors for Sustainability to utilize the Gazebo Express and submit editorial pieces for publication in the Gazebo Express regarding Environmental Sustainability.
5. The Highland Town Council, through the Redevelopment Commission, will assist the Highland Neighbors for Sustainability for the purpose of applying for grants with various governmental entities, foundations, corporations.
6. All grant applications must be approved by the Highland Town Council prior to submission.
7. The Redevelopment Director or Assistant will act as a professional staff liaison between the Highland Neighbors for Sustainability and the Highland Town Council in the cooperation and coordination of attaining grants.
8. The Highland Town Council member who serves as Liaison to the Redevelopment Commission will also serve as the liaison between the

Highland Town Council and the Highland Neighbors for Sustainability.

9. This Resolution continues the initial probationary period of the Neighbors for Sustainability for an additional year through the end of 2024, and will be revisited on or before the end of 2024, at which time the Highland Town Council will explore the formation of a Sustainability Commission. However, the Highland Town Council may decide to unilaterally terminate this partnership at any time with or without cause.
10. This *Sense of the Town Council of Highland Resolution* is not a bargained for exchange but rather a gratuitous promise from the Highland Town Council that is not supported by consideration of any kind. Moreover, this *Sense of the Town Council of Highland Resolution* shall not be construed as a grant of any authority and/or property right to any member of the Highland Neighbors for Sustainability or to the Highland Neighbors for Sustainability organization, as a whole.
11. The Highland Neighbors for Sustainability are not employees of the Town of Highland and the Highland Neighbors for Sustainability cannot act on behalf of or bind the Town of Highland without the express written consent and approval of the majority of the Legislative Body of the Town of Highland.
12. The Town of Highland by and through its elected officers now wishes to offer a *distinct* public expression on the public importance of this matter.
13. That the Highland Town Council hereby recognizes the Neighbors for Sustainability as an Advisory Associate Partner Organization with no other purpose, express or implied unless expressly modified.
14. That the Highland Town Council is supportive of measures that further promote Environmental Sustainability.

15. That it is further the sense of the Highland Town Council to urge all citizens to participate in initiatives or programs that improve the environmental quality and well-being of the Town of Highland.

Duly Adopted by the Town Council of the Town of Highland, Lake County, Indiana, this 8 day of April, 2024. Having been passed by a vote of \_\_\_\_\_in favor and \_\_\_\_\_opposed.

**TOWN COUNCIL of the TOWN of  
HIGHLAND, INDIANA**

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Philip Scheeringa, President (IC 36-5-2-10)

Attest:

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Mark Herak  
Clerk-Treasurer (IC 33-42-4-1;IC 36-5-6-5)

**x. Discussion:** Executive Appointments to the Sanitary Board

Public Works Director inquired about the appointments of Greg Cieslak and Rich Garcia to the Sanitary Board. He said there is a meeting next Tuesday and he is sure they'll ask him about it. He said he was really happy with them and he would hate to lose either one. At next Tuesday's meeting, the Sanitary Board will be meeting the new engineer from Commonwealth, as the current lead engineer is retiring.

Councilor Georgeff said that he has no problem re-appointing either one and he realizes it is an executive appointment and it doesn't have to be done in a public meeting but at any time but before making appointments, he likes to talk it over with the Council and seek their input and consensus.

Councilor Scheeringa asked the public works director if he felt Homestead would be available this year to hold the fireworks?

Mark Knesek answered yes because the project is at a stand-still because Hammond's plan is delayed at least a year. He said Griffith is in the same situation. We can design a pump station but we don't know the pump capacities to use or where the force main where is gonna go. We're very limited on the work we can do. We're still gonna keep designing the pump station. Munster is not cooperating with Hammond and has even brought a suit against Hammond.

*Action.* The Town Council President as municipal executive announced the re-appointments of **Greg Cieslak**, 2104 Birchwood Lane, Highland and **Rich Garcia**, 3035 Farmer Drive, Highland to the Board of Sanitary Commissioners. Terms expire December 31, 2028 and are for 4 years and until a successor is appointed and qualified, subject to the limitation in IC 36-1-15-10(d)(1). The Clerk-Treasurer noted he would prepare the proper certificates of appointment to be executed by the Town Council President.

**x. Discussion:** 4.03.13 Residency Stipend pay for Officers residing in the Town of Highland

Councilor Turich said he received a phone call from one of our employees and afterward I reached out to Ralph and shared the thoughts that the individual shared with me. He said he wanted to just talk about it with the Council and then see if there's a solution we can put in place. This individual called me about residency payments. We have a residency payment that's in place for all of the Town or just a certain department. He was advised that the residency payment applies only to the sworn personnel of the police department. He said it is written such that if you're in the Town of Highland at a certain date of the year, you're eligible for the stipend.

The Clerk-Treasurer said it is pro-rated (whole-months), so that if you move into Highland mid-year, you don't have to wait until the beginning of the next year to start accumulating time to receive the residency stipend. For example, if you move into Highland in the beginning of November, you'll receive a stipend for two (2) months. It is also written, if you leave the department or your employment is terminated or if you move out of Highland before December 31<sup>st</sup> of that year, you will not receive a residency stipend.

Councilor Turich said this individual lived in Highland for the year 2024, eleven (11) months and two (2) weeks. He said he is not disputing the way it reads right now. I'm asking if we can amend it because at the time it was written, the purpose was to attract and retain officers. The Town was struggling to retain officers. Since that time, our retention has changed and we are attracting and retaining officers. He said he would like to see the municipal code changed and I want to open it up for discussion, that if

someone's lived in Highland for eleven (11) months and two (2) weeks and they move out of Highland before the end of the year, we can pro-rate for the time they lived here.

He was advised that the Council could amend it.

Councilor Turich said he does not want to end the program but he wants to make sure that the people who are living here are recognized for the time that they were here. People make choices to move out. For whatever reason, financial, personal, whatever. Why punish them? If we're rewarding them on the way in? Why not recognize them even on the way out? He wants to make a change that affects everyone of them in a positive manner. Every time I'm here, I focus on the morale, the culture. We want to treat our employees fairly. He then asked Chief Potesta that if the changes he proposed were made, would it negatively hinder you as a leader.

Chief Potesta said he is fine with whatever the Council decides. Personally, he feels a person should get a stipend for time you lived in Highland.

The Clerk-Treasurer reminded the Council, he interprets and applies the code. The code clearly states if you move out of town, prior to December 31<sup>st</sup> of that year, no stipend will be given.

Council Turich said, no one is saying the you interpreted it wrong. You applied the code as written. He said all he was doing was wanting to modify the ordinance to help our employees and to focus on morale and culture. He asked Councilor Georgeff to place it on the next study session agenda, which he agreed to do.

Councilor Georgeff said he would like to see the amendment retroactive.

Public Works Director Knesek said what about the rest of the employees who live in Town. He said has employees that live in Town and it is these who are the ones that when it snows or if there's a water break and are called out, they are the first at the garage and getting things going. I am sure that other department heads will be fighting for their employees.

The Council said they were not against that idea but we'll have to make sure it is sustainable. They asked Chief Potesta what the total payout for the police department was. He said he would have to get back to the Council. The Council asked the Public Works Director if he would bring it up to the other department heads at the weekly staff meeting. The Public Works Director said he would.

Councilor Scheeringa said his City of employment, if the employee lives in the City, they receive a stipend of \$4,800 a year.

Memorandum of Meeting  
Monday, January 27, 2025

Councilor Georgeff asked if there were any additional agenda items. Hearing none, he adjourned the meeting at 8:35 p.m.