



**CITY OF GARY  
OFFICE OF THE MAYOR  
EDDIE D. MELTON**

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May 13, 2023

Hon. Latonya S. Spearman  
Lake County Assessor  
Lake County Assessor's Office  
2293 North Main Street  
Crown Point, IN 46307

RE: United States Steel Corporation Appeal of DLGF Tax Assessment

Dear Assessor Spearman:

The City of Gary is willing to pay its proportionate share of the legal fees and related costs related to the appeal of the DLGF Tax Assessment of the United States Steel Corporation property located within Gary, Indiana.

As I understand it, the City receives 93% of the property taxes paid by US Steel, and Lake County receives 7%, and as a result, the City is being asked to pay 93% of the cost of the litigation.

By this letter, the City is requesting to be provided with invoices and or cost reports on a monthly basis in order to monitor and properly budget for the cost of this litigation.

Sincerely,

Eddie D. Melton  
Mayor