

Non-Binding Review – I.C. 6-1.1-17-3.6

1. Estimated Maximum Levy 2025
2. Estimated Circuit Breaker 2025

Unit Number	Unit	Type	2024 Maximum Levy	2024 Permanent Appeals	2024 Maximum Levy for Growth Quotient	MLGQ	2025 Initial Maximum Levy	2025 Potential Appeals	Estimated Maximum Levy Prior to Allowable Adj.	Cumulative Capital Developmen t Adjustment	Mental Health Adjustment	Developmental Disability Adjustment	2025 Estimated Maximum Levy	Tax Caps
4510000	4510000 - Lake County	UT	\$ 167,502,916	\$ -	\$ 167,502,916	1.04	\$ 174,203,033	\$ -	\$ 174,203,033	\$ 9,720,728	\$ 3,688,766	\$ 10,244,650	\$ 197,857,177	\$ 4,500,000
4520001	4520001 - Calumet Township	TA	\$ 8,377,074	\$ -	\$ 8,377,074	1.04	\$ 8,712,157	\$ -	\$ 8,712,157	\$ -	\$ -	\$ -	\$ 8,712,157	\$ 2,160,000
4520001	4520001 - Calumet Township	TB	\$ 10,205,154	\$ -	\$ 10,205,154	1.04	\$ 10,613,360	\$ -	\$ 10,613,360	\$ -	\$ -	\$ -	\$ 10,613,360	\$ 2,160,000
4520001	4520001 - Calumet Township	UT	\$ 3,866,851	\$ -	\$ 3,866,851	1.04	\$ 4,021,525	\$ -	\$ 4,021,525	\$ -	\$ -	\$ -	\$ 4,021,525	\$ 2,160,000
4520002	4520002 - Cedar Creek Township	TF	\$ 240,445	\$ -	\$ 240,445	1.04	\$ 250,063	\$ -	\$ 250,063	\$ -	\$ -	\$ -	\$ 250,063	\$ 24,000
4520002	4520002 - Cedar Creek Township	UT	\$ 691,166	\$ -	\$ 691,166	1.04	\$ 718,813	\$ -	\$ 718,813	\$ -	\$ -	\$ -	\$ 718,813	\$ 24,000
4520003	4520003 - Center Township	TF	\$ 488,195	\$ -	\$ 488,195	1.04	\$ 507,723	\$ -	\$ 507,723	\$ -	\$ -	\$ -	\$ 507,723	\$ 19,000
4520003	4520003 - Center Township	UT	\$ 361,333	\$ -	\$ 361,333	1.04	\$ 375,786	\$ -	\$ 375,786	\$ -	\$ -	\$ -	\$ 375,786	\$ 19,000
4520004	4520004 - Eagle Creek Township	TF	\$ 121,217	\$ -	\$ 121,217	1.04	\$ 126,066	\$ -	\$ 126,066	\$ -	\$ -	\$ -	\$ 126,066	\$ 70
4520004	4520004 - Eagle Creek Township	UT	\$ 77,107	\$ -	\$ 77,107	1.04	\$ 80,191	\$ -	\$ 80,191	\$ -	\$ -	\$ -	\$ 80,191	\$ 70
4520005	4520005 - Hanover Township	TF	\$ 141,593	\$ 157,823	\$ 299,416	1.04	\$ 311,393	\$ -	\$ 311,393	\$ -	\$ -	\$ -	\$ 311,393	\$ 740
4520005	4520005 - Hanover Township	UT	\$ 354,510	\$ -	\$ 354,510	1.04	\$ 368,690	\$ -	\$ 368,690	\$ -	\$ -	\$ -	\$ 368,690	\$ 740
4520006	4520006 - Hobart Township	TF	\$ 1,189	\$ -	\$ 1,189	1.04	\$ 1,237	\$ -	\$ 1,237	\$ -	\$ -	\$ -	\$ 1,237	\$ 210,000
4520006	4520006 - Hobart Township	UT	\$ 855,276	\$ -	\$ 855,276	1.04	\$ 889,487	\$ -	\$ 889,487	\$ -	\$ -	\$ -	\$ 889,487	\$ 210,000
4520007	4520007 - North Township	UT	\$ 7,882,681	\$ -	\$ 7,882,681	1.04	\$ 8,197,988	\$ -	\$ 8,197,988	\$ -	\$ -	\$ -	\$ 8,197,988	\$ 1,380,000
4520008	4520008 - Ross Township	UT	\$ 1,614,069	\$ -	\$ 1,614,069	1.04	\$ 1,678,632	\$ -	\$ 1,678,632	\$ -	\$ -	\$ -	\$ 1,678,632	\$ 35,000
4520009	4520009 - St. John Township	TF	\$ 398,899	\$ -	\$ 398,899	1.04	\$ 414,855	\$ -	\$ 414,855	\$ -	\$ -	\$ -	\$ 414,855	\$ 1,700
4520009	4520009 - St. John Township	UT	\$ 585,439	\$ -	\$ 585,439	1.04	\$ 608,857	\$ -	\$ 608,857	\$ -	\$ -	\$ -	\$ 608,857	\$ 1,700
4520010	4520010 - West Creek Township	TF	\$ 82,677	\$ -	\$ 82,677	1.04	\$ 85,984	\$ -	\$ 85,984	\$ -	\$ -	\$ -	\$ 85,984	\$ 11,000
4520010	4520010 - West Creek Township	UT	\$ 334,586	\$ -	\$ 334,586	1.04	\$ 347,969	\$ -	\$ 347,969	\$ -	\$ -	\$ -	\$ 347,969	\$ 11,000
4520011	4520011 - Winfield Township	TF	\$ 569,274	\$ -	\$ 569,274	1.04	\$ 592,045	\$ -	\$ 592,045	\$ -	\$ -	\$ -	\$ 592,045	\$ 11,000
4520011	4520011 - Winfield Township	UT	\$ 202,833	\$ -	\$ 202,833	1.04	\$ 210,946	\$ -	\$ 210,946	\$ -	\$ -	\$ -	\$ 210,946	\$ 11,000
4530101	4530101 - Gary Civil City	UT	\$ 94,080,684	\$ -	\$ 94,080,684	1.04	\$ 97,843,911	\$ -	\$ 97,843,911	\$ 609,107	\$ -	\$ -	\$ 98,453,018	\$ 55,100,000
4530104	4530104 - Hammond Civil City	UT	\$ 55,893,946	\$ -	\$ 55,893,946	1.04	\$ 58,129,704	\$ -	\$ 58,129,704	\$ 1,598,558	\$ -	\$ -	\$ 59,728,262	\$ 15,000,000
4530108	4530108 - East Chicago Civil City	UT	\$ 51,148,001	\$ -	\$ 51,148,001	1.04	\$ 53,193,921	\$ -	\$ 53,193,921	\$ -	\$ -	\$ -	\$ 53,193,921	\$ 13,900,000
4530202	4530202 - Hobart Civil City	UT	\$ 18,895,316	\$ -	\$ 18,895,316	1.04	\$ 19,651,129	\$ 6,000,000	\$ 25,651,129	\$ 864,436	\$ -	\$ -	\$ 26,515,565	\$ 4,560,000
4530321	4530321 - Crown Point Civil City	UT	\$ 14,427,103	\$ 426,109	\$ 14,853,212	1.04	\$ 15,447,340	\$ -	\$ 15,447,340	\$ 1,185,920	\$ -	\$ -	\$ 16,633,260	\$ 1,020,000
4530322	4530322 - Whiting Civil City	UT	\$ 9,101,604	\$ -	\$ 9,101,604	1.04	\$ 9,465,668	\$ -	\$ 9,465,668	\$ 231,272	\$ -	\$ -	\$ 9,696,940	\$ 2,490,000
4530401	4530401 - Lake Station Civil City	UT	\$ 5,440,317	\$ -	\$ 5,440,317	1.04	\$ 5,657,930	\$ -	\$ 5,657,930	\$ -	\$ -	\$ -	\$ 5,657,930	\$ 1,810,000
4530504	4530504 - Cedar Lake Civil Town	UT	\$ 4,379,746	\$ 388,392	\$ 4,768,138	1.04	\$ 4,958,864	\$ -	\$ 4,958,864	\$ 476,726	\$ -	\$ -	\$ 5,435,590	\$ 170,000
4530505	4530505 - Griffith Civil Town	UT	\$ 6,827,713	\$ 400,000	\$ 7,227,713	1.04	\$ 7,516,822	\$ -	\$ 7,516,822	\$ -	\$ -	\$ -	\$ 7,516,822	\$ 1,110,000
4530506	4530506 - Highland Civil Town	UT	\$ 8,458,840	\$ -	\$ 8,458,840	1.04	\$ 8,797,194	\$ -	\$ 8,797,194	\$ 703,686	\$ -	\$ -	\$ 9,500,880	\$ 530,000
4530507	4530507 - Munster Civil Town	UT	\$ 8,349,162	\$ -	\$ 8,349,162	1.04	\$ 8,683,128	\$ -	\$ 8,683,128	\$ 992,122	\$ -	\$ -	\$ 9,675,250	\$ 780,000
4530512	4530512 - Merrillville Civil Town	FT	\$ 2,519,880	\$ -	\$ 2,519,880	1.04	\$ 2,620,675	\$ -	\$ 2,620,675	\$ -	\$ -	\$ -	\$ 2,620,675	\$ 42,000
4530512	4530512 - Merrillville Civil Town	UT	\$ 8,085,837	\$ -	\$ 8,085,837	1.04	\$ 8,409,270	\$ -	\$ 8,409,270	\$ 1,175,965	\$ -	\$ -	\$ 9,585,235	\$ 42,000
4530730	4530730 - Dyer Civil Town	UT	\$ 4,344,600	\$ -	\$ 4,344,600	1.04	\$ 4,518,384	\$ -	\$ 4,518,384	\$ 553,130	\$ -	\$ -	\$ 5,071,514	\$ 97,000
4530731	4530731 - Lowell Civil Town	UT	\$ 3,823,924	\$ 379,485	\$ 4,203,409	1.04	\$ 4,371,545	\$ -	\$ 4,371,545	\$ 340,163	\$ -	\$ -	\$ 4,711,708	\$ 400,000
4530732	4530732 - New Chicago Civil Town	UT	\$ 448,895	\$ -	\$ 448,895	1.04	\$ 466,851	\$ -	\$ 466,851	\$ 24,980	\$ -	\$ -	\$ 491,831	\$ 55,000
4530733	4530733 - St. John Civil Town	UT	\$ 6,021,384	\$ 439,185	\$ 6,460,569	1.04	\$ 6,718,992	\$ -	\$ 6,718,992	\$ 1,036,957	\$ -	\$ -	\$ 7,755,949	\$ 7,400
4530734	4530734 - Schererville Civil Town	UT	\$ 11,010,423	\$ -	\$ 11,010,423	1.04	\$ 11,450,840	\$ -	\$ 11,450,840	\$ 1,297,341	\$ -	\$ -	\$ 12,748,181	\$ 18,000
4530735	4530735 - Schneider Civil Town	UT	\$ 187,562	\$ -	\$ 187,562	1.04	\$ 195,064	\$ -	\$ 195,064	\$ 5,922	\$ -	\$ -	\$ 200,986	\$ 15,000
4530736	4530736 - Winfield Civil Town	UT	\$ 1,880,441	\$ -	\$ 1,880,441	1.04	\$ 1,955,659	\$ -	\$ 1,955,659	\$ 333,133	\$ -	\$ -	\$ 2,288,792	\$ 360,000
4544580	4544580 - Hanover Community School Corporation	SO	\$ 2,835,464	\$ 50,000	\$ 2,885,464	1.04	\$ 3,000,883	\$ 50,000	\$ 3,050,883	\$ -	\$ -	\$ -	\$ 3,050,883	\$ 23,000
4544590	4544590 - River Forest Community School Corporation	SO	\$ 1,673,935	\$ -	\$ 1,673,935	1.04	\$ 1,740,892	\$ -	\$ 1,740,892	\$ -	\$ -	\$ -	\$ 1,740,892	\$ 550,000
4544600	4544600 - Merrillville School Corporation	SO	\$ 16,333,372	\$ -	\$ 16,333,372	1.04	\$ 16,986,707	\$ -	\$ 16,986,707	\$ -	\$ -	\$ -	\$ 16,986,707	\$ 680,000
4544615	4544615 - Lake Central School Corporation	SO	\$ 18,127,312	\$ -	\$ 18,127,312	1.04	\$ 18,852,404	\$ -	\$ 18,852,404	\$ -	\$ -	\$ -	\$ 18,852,404	\$ 66,000
4544645	4544645 - Tri Creek School Corporation	SO	\$ 5,662,377	\$ -	\$ 5,662,377	1.04	\$ 5,888,872	\$ -	\$ 5,888,872	\$ -	\$ -	\$ -	\$ 5,888,872	\$ 550,000
4544650	4544650 - Lake Ridge School Corporation	SO	\$ 3,944,554	\$ -	\$ 3,944,554	1.04	\$ 4,102,336	\$ -	\$ 4,102,336	\$ -	\$ -	\$ -	\$ 4,102,336	\$ 3,070,000
4544660	4544660 - Crown Point Community School Corporation	SO	\$ 10,858,669	\$ -	\$ 10,858,669	1.04	\$ 11,293,016	\$ -	\$ 11,293,016	\$ -	\$ -	\$ -	\$ 11,293,016	\$ 2,090,000
4544670	4544670 - School City Of East Chicago	SO	\$ 11,925,024	\$ -	\$ 11,925,024	1.04	\$ 12,402,025	\$ -	\$ 12,402,025	\$ -	\$ -	\$ -	\$ 12,402,025	\$ 3,860,000
4544680	4544680 - Lake Station School Corporation	SO	\$ 1,347,467	\$ -	\$ 1,347,467	1.04	\$ 1,401,366	\$ -	\$ 1,401,366	\$ -	\$ -	\$ -	\$ 1,401,366	\$ 960,000
4544690	4544690 - Gary Community School Corporation	SO	\$ 30,654,395	\$ -	\$ 30,654,395	1.04	\$ 31,880,571	\$ -	\$ 31,880,571	\$ -	\$ -	\$ -	\$ 31,880,571	\$ 26,600,000
4544700	4544700 - Griffith Public School Corporation	SO	\$ 2,897,605	\$ -	\$ 2,897,605	1.04	\$ 3,013,509	\$ -	\$ 3,013,509	\$ -	\$ -	\$ -	\$ 3,013,509	\$ 950,000
4544710	4544710 - Hammond City School Corporation	SO	\$ 16,236,895	\$ -	\$ 16,236,895	1.04	\$ 16,886,371	\$ -	\$ 16,886,371	\$ -	\$ -	\$ -	\$ 16,886,371	\$ 8,070,000
4544720	4544720 - Highland Town School Corporation	SO	\$ 4,447,981	\$ -	\$ 4,447,981	1.04	\$ 4,625,900	\$ -	\$ 4,625,900	\$ -	\$ -	\$ -	\$ 4,625,900	\$ 610,000
4544730	4544730 - School City Of Hobart School Corporation	SO	\$ 4,309,748	\$ -	\$ 4,309,748	1.04	\$ 4,482,138	\$ -	\$ 4,482,138	\$ -	\$ -	\$ -	\$ 4,482,138	\$ 3,750,000
4544740	4544740 - Munster Community School Corporation	SO	\$ 6,861,707	\$ -	\$ 6,861,707	1.04	\$ 7,136,175	\$ -	\$ 7,136,175	\$ -	\$ -	\$ -	\$ 7,136,175	\$ 820,000
4544760	4544760 - Whiting City School Corporation	SO	\$ 2,609,613	\$ -	\$ 2,609,613	1.04	\$ 2,713,998	\$ -	\$ 2,713,998	\$ -	\$ -	\$ -	\$ 2,713,998	\$ 830,000
4550124	4550124 - East Chicago Public Library	UT	\$ 7,549,521	\$ -	\$ 7,549,521	1.04	\$ 7,851,502	\$ -	\$ 7,851,502	\$ -	\$ -	\$ -	\$ 7,851,502	\$ 2,070,000
4550125	4550125 - Gary Public Library	UT	\$ 9,964,262	\$ -	\$ 9,964,262	1.04	\$ 10,362,832	\$ -	\$ 10,362,832	\$ -	\$ -	\$ -	\$ 10,362,832	\$ 5,820,000
4550126	4550126 - Hammond Public Library	UT	\$ 5,497,796	\$ -	\$ 5,497,796	1.04	\$ 5,717,708	\$ -	\$ 5,717,708	\$ -	\$ -	\$ -	\$ 5,717,708	\$ 1,370,000

Unit Number	Unit	Type	2024 Maximum Levy	2024 Permanent Appeals	2024 Maximum Levy for Growth Quotient	MLGQ	2025 Initial Maximum Levy	2025 Potential Appeals	Estimated Maximum Levy Prior to Allowable Adj.	Cumulative Capital Developmen t Adjustment	Mental Health Adjustment	Developmental Disability Adjustment	2025 Estimated Maximum Levy	Tax Caps
4550127	4550127 - Lowell Public Library	UT	\$ 1,244,381	\$ -	\$ 1,244,381	1.04	\$ 1,294,156	\$ -	\$ 1,294,156	\$ -	\$ -	\$ -	\$ 1,294,156	\$ 37,000
4550128	4550128 - Whiting Public Library	UT	\$ 1,517,910	\$ -	\$ 1,517,910	1.04	\$ 1,578,626	\$ -	\$ 1,578,626	\$ -	\$ -	\$ -	\$ 1,578,626	\$ 400,000
4550129	4550129 - Lake County Public Library	UT	\$ 14,072,114	\$ -	\$ 14,072,114	1.04	\$ 14,634,999	\$ -	\$ 14,634,999	\$ -	\$ -	\$ -	\$ 14,634,999	\$ 710,000
4550276	4550276 - Crown Point Community Public Library	UT	\$ 1,955,365	\$ -	\$ 1,955,365	1.04	\$ 2,033,580	\$ -	\$ 2,033,580	\$ -	\$ -	\$ -	\$ 2,033,580	\$ 150,000
4560808	4560808 - East Chicago Sanitary	UT	\$ 14,654,100	\$ -	\$ 14,654,100	1.04	\$ 15,240,264	\$ -	\$ 15,240,264	\$ -	\$ -	\$ -	\$ 15,240,264	\$ 4,010,000
4560810	4560810 - Hammond Sanitary	UT	\$ 4,332,311	\$ -	\$ 4,332,311	1.04	\$ 4,505,603	\$ -	\$ 4,505,603	\$ -	\$ -	\$ -	\$ 4,505,603	\$ 2,410,000
4560811	4560811 - Highland Sanitary District	UT	\$ 261,551	\$ -	\$ 261,551	1.04	\$ 272,013	\$ -	\$ 272,013	\$ -	\$ -	\$ -	\$ 272,013	\$ 93,000
4560812	4560812 - Whiting Sanitary	UT	\$ 2,656,674	\$ -	\$ 2,656,674	1.04	\$ 2,762,941	\$ -	\$ 2,762,941	\$ -	\$ -	\$ -	\$ 2,762,941	\$ 880,000
4560813	4560813 - Gary Airport	UT	\$ 2,096,063	\$ -	\$ 2,096,063	1.04	\$ 2,179,906	\$ -	\$ 2,179,906	\$ -	\$ -	\$ -	\$ 2,179,906	\$ 1,340,000
4560814	4560814 - Gary Redevelopment	UT	\$ 378,090	\$ -	\$ 378,090	1.04	\$ 393,214	\$ -	\$ 393,214	\$ -	\$ -	\$ -	\$ 393,214	\$ 220,000
4560815	4560815 - Hammond Redevelopment	UT	\$ 678,780	\$ -	\$ 678,780	1.04	\$ 705,931	\$ -	\$ 705,931	\$ -	\$ -	\$ -	\$ 705,931	\$ 170,000
4560816	4560816 - Gary Public Transportation	UT	\$ 3,971,947	\$ -	\$ 3,971,947	1.04	\$ 4,130,825	\$ -	\$ 4,130,825	\$ -	\$ -	\$ -	\$ 4,130,825	\$ 2,320,000
4560959	4560959 - St. John Sanitary	UT	\$ 428,557	\$ -	\$ 428,557	1.04	\$ 445,699	\$ -	\$ 445,699	\$ -	\$ -	\$ -	\$ 445,699	\$ 140
4560961	4560961 - Lake Ridge Fire Protection	UT	\$ 636,898	\$ -	\$ 636,898	1.04	\$ 662,374	\$ -	\$ 662,374	\$ -	\$ -	\$ -	\$ 662,374	\$ 200,000
4560995	4560995 - St. John Water District	UT	\$ 350,799	\$ -	\$ 350,799	1.04	\$ 364,831	\$ -	\$ 364,831	\$ -	\$ -	\$ -	\$ 364,831	\$ 120
4561002	4561002 - Town Of Dyer Sanitary District	UT	\$ 419,560	\$ -	\$ 419,560	1.04	\$ 436,342	\$ -	\$ 436,342	\$ -	\$ -	\$ -	\$ 436,342	\$ 4,000
4561058	4561058 - Lake County Solid Waste Management District	UT	\$ 6,991,679	\$ -	\$ 6,991,679	1.04	\$ 7,271,346	\$ -	\$ 7,271,346	\$ -	\$ -	\$ -	\$ 7,271,346	\$ 880,000

FT - Fire Territory, **MS**- Miscellaneous, **SO** - School Operating, **TA** - Township Assistance Administration, **TB** - Township Assistance Benefits, **TF**-Township Fire, **UT** - CIVIL

IC 6-1.1-17-3.6County fiscal body review of levy limits and tax reductions from credits; meeting by county fiscal body; recommendations

Sec. 3.6. (a) At the first meeting of the county fiscal body in August, the county fiscal body shall review the following:

(1) [The estimated levy limits provided by the department of local government finance under IC 6-1.1-18.5-24.](#)

(2) The estimate provided by the department of local government finance under [IC 6-1.1-20.6-11.1](#) of how each taxing unit's distribution of property taxes will be reduced by credits under [IC 6-1.1-20.6](#).

(b) The county fiscal body may request that representatives from the taxing units located within the county attend the meeting described in subsection (a).

(c) The county fiscal body must allow a representative of a taxing unit that attends the meeting described in subsection (a) to comment on the taxing unit's proposed budgets, tax levies, and tax rates for the ensuing calendar year.

(d) After the county fiscal body has held the meeting required by this section, the county fiscal body may prepare and distribute a written recommendation for taxing units in the county. If the county fiscal body does not prepare a written recommendation, the minutes of the meeting held under this section shall be distributed by the county auditor to all taxing units in the county after the minutes have been approved by the county fiscal body.

As added by P.L.184-2016, SEC.8.

NON-BINDING REVIEW OF:
(1) ESTIMATED LEVY LIMITS (MAXIMUM LEVY)
(2) ESTIMATED CIRCUIT BREAKER PURSUANT TO I.C. 6-1.1-17-3.6

A. PROCEDURE:

1. Motion to open review
2. Read I.C. 6-1.1-17-3.6 into the minutes
3. Confirm all County Council Members have read the estimates in Exhibit "A"
4. Allow taxing units to speak
5. Public comments
6. Council comments
7. Last opportunity for anyone to speak
8. Motion to close review
9. Direct the Auditor to distribute to all taxing units minutes of the review after they have been approved

Nothing Further

Motion to “Review the Estimated Levy Limits provided by the Department of Local Government Finance, under I.C. 6-1.1-18.5-24, and to review the Estimate provided by the Department of Local Government Finance under I.C. 6-1.1-20.6-11.1 of how each taxing unit’s distribution of property taxes will be reduced by credits under I.C. 6-1.1-20.6, as attached with Exhibit “A”.