

NOTICE TO TAXPAYERS

The **Notice to Taxpayers** is available online at www.budgetnotices.in.gov or by calling (888) 739-9826.

Complete details of budget estimates by fund and/or department may be seen by visiting the office of this unit of government at **501 E Main Street, Lowell, IN 46356**.

Notice is hereby given to taxpayers of **LOWELL CIVIL TOWN, Lake County**, Indiana that the proper officers of **Lowell Civil Town** will conduct a public hearing on the year **2026** budget. Following this meeting, any ten or more taxpayers may object to a budget, tax rate, or tax levy by filing an objection petition with the proper officers of **Lowell Civil Town** not more than seven days after the hearing. The objection petition must identify the provisions of the budget, tax rate, or tax levy to which taxpayers object. If a petition is filed, **Lowell Civil Town** shall adopt with the budget a finding concerning the objections in the petition and testimony presented. Following the aforementioned hearing, the proper officers of **Lowell Civil Town** will meet to adopt the following budget:

Public Hearing Date	Monday, September 22, 2025
Public Hearing Time	7:00 PM
Public Hearing Location	501 E Main Street, Lowell, IN 46356

Estimated Civil Max Levy	\$5,286,469
Property Tax Cap Credit Estimate	\$1,042,000

Adoption Meeting Date	Monday, October 13, 2025
Adoption Meeting Time	7:00 PM
Adoption Meeting Location	501 E Main Street, Lowell, IN 46356

1 Fund Name	2 Budget Estimate	3 Maximum Estimated Funds to be Raised (including appeals and levies exempt from maximum levy limitations)	4 Excessive Levy Appeals	5 Current Tax Levy	6 Levy Percentage Difference (Column 3 / Column 5)
0005-CASINO/RIVERBOAT	\$95,000	\$0	\$0	\$0	
0061-RAINY DAY	\$0	\$0	\$0	\$0	
0101-GENERAL	\$5,287,260	\$3,577,526	\$429,454	\$3,149,653	13.58%
0182-BOND #2	\$163,600	\$155,000	\$0	\$134,544	15.20%
0183-BOND #3	\$691,520	\$665,000	\$0	\$644,782	3.14%
0342-POLICE PENSION	\$147,200	\$0	\$0	\$0	
0706-LOCAL ROAD & STREET	\$276,000	\$0	\$0	\$0	
0708-MOTOR VEHICLE HIGHWAY	\$1,839,180	\$1,229,716	\$0	\$1,092,527	12.56%
1191-CUMULATIVE FIRE SPECIAL	\$342,300	\$147,566	\$0	\$138,220	6.76%
1301-PARK & RECREATION	\$560,500	\$393,509	\$0	\$349,226	12.68%
2379-CUMULATIVE CAPITAL IMP (CIG TAX)	\$87,000	\$0	\$0	\$0	
2391-CUMULATIVE CAPITAL DEVELOPMENT	\$370,000	\$405,286	\$0	\$367,607	10.25%
2402-ECONOMIC DEVELOPMENT	\$977,700	\$0	\$0	\$0	
9504-LOIT PUBLIC SAFETY	\$315,300	\$0	\$0	\$0	
Totals	\$11,152,560	\$6,573,603	\$429,454	\$5,876,559	