TOWN OF ST. JOHN, LAKE COUNTY, INDIANA

RESOLUTION NO. $13 \cdot 14 \cdot 92 \notin F$

A RESOLUTION REGARDING THE EQUALIZATION OF LAND VALUES FOR THE 1995 GENERAL ASSESSMENT, AND SUPPORT FOR PROPER EQUALIZATION IN THE ESTABLISHMENT THEREOF.

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has been advised that the procedures for the commencement of the establishment of land values for the 1995 general assessment are underway; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has, by its Attorney, joined in the remonstrance to proceedings conducted by the Lake County Land Valuation Commission in the furtherance of the pursuit of establishment of land values for the 1995 general assessment at the public hearing held on November 30, 1992; that a copy of said remonstrance joined by the Town of St. John is attached hereto, incorporated herein, and included as Exhibit "A"; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has been advised that real estate taxes paid by the property owners in the Town of St. John, as well as St. John Township, have escalated at an alarming rate over the course of the last two (2) years; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has further determined that real estate taxes required to be paid by property owners in the Town of St. John and St. John Township are based, in part, upon the land values established in conformance with the requirements of the Indiana Code; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, is concerned that the determination and establishment of land values for the real property owners in the Town of St. John and St. John Township will not be established in a consistent, uniform manner, resulting in disproportionate establishment of land values in the Town of St. John and St. John Township, versus those established in the other Townships of Lake County, Indiana; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has determined that the ultimate result of the establishment of land values in an inconsistent, non-uniform manner, which may also occur as a result of non-compliance with applicable Statutory substantive, procedural and administrative requirements, will be to create a more substantial and disproportionate tax burden upon the real estate property owners in the Town of St. John and St. John Township; and WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has determined that it is necessary and required that the Lake County Land Valuation Commission comply with all applicable statutory substantive, procedural and administrative rules and regulations for the establishment of land values in the Town of St. John and St. John Township, and further, that the Lake County Land Valuation Commission be mandated to establish such values in a uniform, consistent and clearly uniform manner consistent with said applicable statutory substantive, procedural and administrative rules and regulations; and

WHEREAS, the Town Council of the Town of St. John, Lake County, Indiana, has determined that it is in the best interests of the residents, citizens, real estate property owners, and tax payers of the Town of St. John that the establishment of land values for purposes of the 1995 general assessment be established in conformance with the applicable statutory substantive, procedural and administrative rules and regulations, and that such rules and regulations be uniformly applied through all land in Lake County, Indiana.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA:

SECTION ONE: That the Town of St. John, Lake County, Indiana, by its Town Council, recommends and urges that the Lake County Land Valuation Commission, or the appropriate public agency, undertake the establishment of land values for the 1995 general assessment in an equal, uniform and consistent manner, all of which should be in strict conformance to applicable statutory substantive, procedural and administrative rules and regulations throughout all of the Townships in Lake County, Indiana, in order to provide a more fair and equitable means of ultimate tax determination and payment. The Town of St. John, Lake County, Indiana, further recommends and urges that such action to establish land values for the 1995 general assessment in an equal, uniform and consistent manner be instituted immediately in the most expeditious and reasonable fashion, as the same is in the best interests of the residents, citizens, real property owners, and tax payers in the Town of St. John, as well as St. John Township.

<u>SECTION TWO</u>: That the Town shall review, monitor, and oppose any such undertakings to establish land values for the 1995 general assessment which will result in improper and unequal land values established thereby; further, the Town, through its designated representative, shall be permitted to remonstrate and oppose any such undertakings to establish values for the 1995 general assessment by the Lake County Land Valuation Commission, or other designated public agency, not consistent with applicable statutory substantive, procedural or administrative rules and regulations, or which will result in unequal land value establishment.

ALL OF WHICH IS RESOLVED AND ADOPTED BY THE TOWN COUNCIL OF THE TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, THIS /// DAY OF DECEMBER, 1992.

TOWN OF ST. JOHN, LAKE COUNTY, INDIANA, TOWN COUNCIL

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Kenneth D. Gembala, President

Douglas E. Patterson, Vice-President

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Carl Brown, Member

ATTEST:

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Clerk-Treasurer