



TOWN OF HIGHLAND

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Population 23,696

Incorporated in 1910

Property Tax Reform: Finding Balance for Highland's Future

Mark Herak, Clerk-Treasurer, Town of Highland

As the Clerk-Treasurer of Highland, Indiana, I've witnessed firsthand how our community has thrived by offering a compelling alternative to our neighbors across the state line. In fact, Chicago Business recently recognized Highland as a community "on the move" for Illinois residents seeking tax relief without sacrificing convenience or quality of life. This recognition isn't just a badge of honor- it's proof that Indiana's approach to balanced taxation and community investment works.

My interactions with the community have shown that when potential residents consider Highland, they're not just looking at tax rates. They're evaluating the complete package - public safety, business opportunities and quality of life. Our success story is evident in the growing number of businesses choosing Highland. Just recently, A Helper's Heart Home Care relocated their headquarters from Hammond to Highland, celebrating their grand opening this past November. This growth represents jobs, services and economic vitality for our community.

Maintaining this delicate balance requires careful stewardship of resources. As we manage our community's finances, we face real challenges that demand practical solutions. Public safety -our most important investment - requires consistent funding to ensure our residents remain protected. When two tornado sirens recently malfunctioned, we were confronted with significant repair costs. These aren't luxury expenses; they're essential infrastructure that keeps our community safe during emergencies.

This is the reality many Indiana communities face: balancing necessary public investment while keeping property taxes reasonable. It's not about funding extravagance - it's about ensuring we have resources for basic services and modest reinvestment in our community's future.

I urge our state legislators to advance thoughtful property tax solutions that recognize this balance. Reform doesn't mean slashing revenue without consideration for local needs. Instead, we need careful adjustments that provide relief where appropriate while ensuring communities -like Highland - can continue providing the services that make us attractive places to live, work and do business.

Smart property tax reform should:

- Maintain adequate funding for critical public safety infrastructure
- Support communities that demonstrate responsible fiscal management
- Create predictable, sustainable revenue streams for local governments
- Provide targeted relief to those most burdened by property taxes

Highland's success story shows that finding this balance is possible. We've created a community that offers tax advantages while maintaining quality services that attract new residents and businesses. Let's work together to ensure state-level property tax reforms build upon this success rather than undermine it.

The future of Highland-and communities across Indiana - depends on finding solutions that protect both taxpayers and essential community services. I invite our legislators to visit Highland and see how balanced fiscal policies have created a thriving community on the move.