

**ORIGINAL**

**Town of Whitestown, Indiana**

**RESOLUTION NO. 2019-23**

**A FISCAL POLICY RESOLUTION  
FOR ANNEXING CONTIGUOUS TERRITORY  
TO THE TOWN OF WHITESTOWN, INDIANA**

**Trailside Super-Voluntary Annexation**

WHEREAS, Ind. Code § 36-4-3-3.1 requires that the municipality has developed a written fiscal plan and has established a definite policy, by resolution of the legislative body that meets the requirements set forth in Ind. Code § 36-4-3-13(d), prior to annexing property under Ind. Code § 36-4-3; and

WHEREAS, it is the desire of the Town Council of the Town of Whitestown, State of Indiana, to provide such written fiscal plan, and comply with Indiana law.

THEREFORE, BE IT RESOLVED by the Town Council of the Town of Whitestown, State of Indiana, that Exhibit A, as attached and incorporated herein, is adopted as the fiscal plan for the "Trailside Super-Voluntary Annexation" proposed by Ordinance 2019-14.

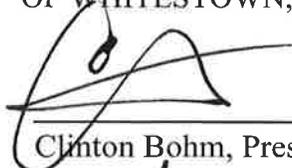
BE IT FURTHER RESOLVED THAT the sections, paragraphs, sentences, clauses and phrases of this Resolution and the fiscal plan are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution or the fiscal plan shall be declared unconstitutional, invalid or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Resolution or the fiscal plan.

PASSED the 10 day of July 2019.

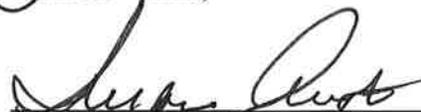
*[Signatures on next page]*

THE TOWN COUNCIL OF THE TOWN  
OF WHITESTOWN, INDIANA

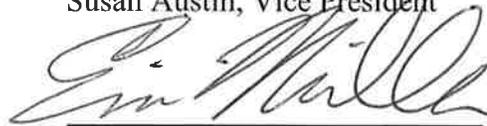
YAY/NAY

  
\_\_\_\_\_  
Clinton Bohm, President

Yes

  
\_\_\_\_\_  
Susan Austin, Vice President

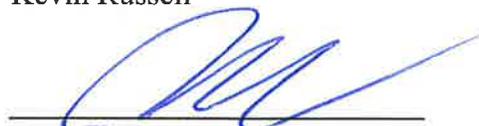
Yes

  
\_\_\_\_\_  
Eric Miller

Yes

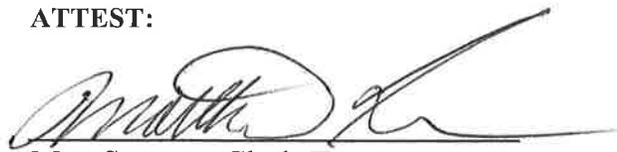
  
\_\_\_\_\_  
Kevin Russell

YAY

  
\_\_\_\_\_  
Jeffrey Wishek

yes

ATTEST:

  
\_\_\_\_\_  
Matt Sumner, Clerk-Treasurer  
Town of Whitestown, Indiana



**EXHIBIT A**

ANNEXATION FISCAL PLAN  
TRAILSIDE SUPER-VOLUNTARY ANNEXATION

*Town of Whitestown, Indiana  
Boone County*

# Annexation Fiscal Plan

June 12, 2019 (review draft)

## ***Trailside Super-Voluntary Annexation (IC36-4-3-5.1)***

*The Fiscal Plan may be reviewed in the office of the Town Manager located in the Whitestown Municipal Complex. Copies of the Fiscal Plan are available immediately at this location for a copying fee of \$0.10 per page (black & white), OR interested parties may obtain a copy of the Fiscal Plan from the internet web page at [www.Whitestown.in.gov](http://www.Whitestown.in.gov). For any questions regarding this annexation, the public should contact the Town Manager's office at 317-732-4530.*

*Policy Narrative Prepared by:*

*W@H>@KSLV @ff@@(Mfd@, ff@@o*

Michael R. Shaver, President

3799 Steeplechase Drive

Carmel, IN 46032

317/872-9529

317/872-9885

[wabsci@aol.com](mailto:wabsci@aol.com)

*Fiscal Projections Prepare by:*

*Reedy Financial Group*

*Eric Reedy , President*

*P.O. Box 943*

*Seymour, IN 47274*

*812/522-9444*

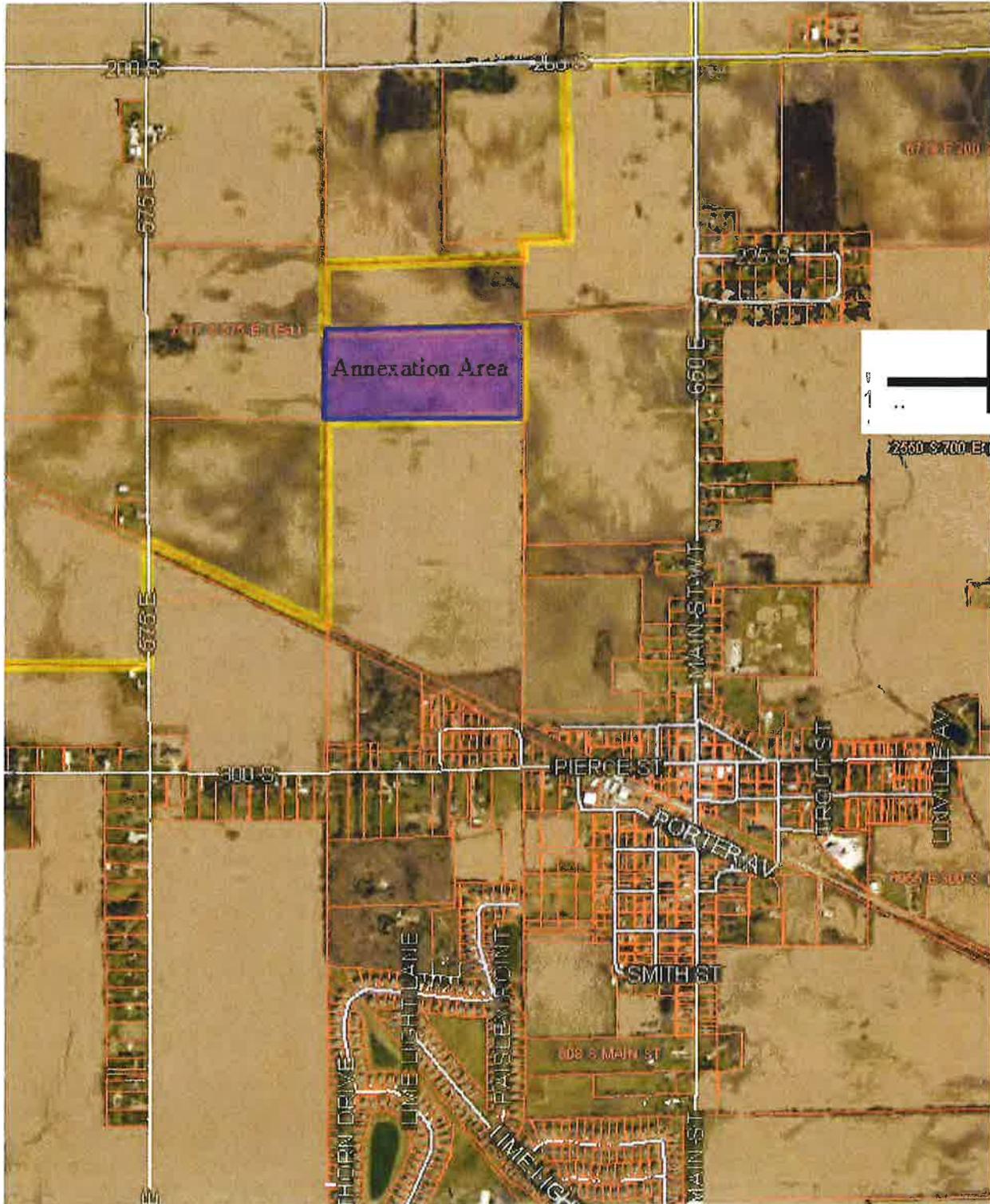
(voice)

(fax)

(email)

[ereedy@reedyfinancialgroup.com](mailto:ereedy@reedyfinancialgroup.com)

Map #1: Annexation Area Map



## **Super-Voluntary Annexation (IC36-4-3-5.1)**

The proposed annexation of the Super-Voluntary Annexation Area is intended to be 100% voluntary and was requested by the property owner/developer in accordance with the provisions of IC36-4-3-5.1. The Trailside property to be annexed (address: 5175 E. 300S) is part of a group of parcels which have been assembled for a proposed housing development west of Main Street and south of CR 200 South. The other parcels in the proposed development are already inside the Whitestown corporate boundaries. The Annexation Area is statutorily contiguous to the Town boundaries. For purposes of this annexation, the Town's core purpose is to annex the land (as requested) in a manner consistent with past policies related to residential development inside the corporate boundaries and the extension of municipal services and infrastructure thereto. The research and analysis performed as part of this Super-Voluntary Fiscal Plan indicate that the following statutory attributes apply:

- Super-Voluntary Annexation Area (100% of owners):
  - more than 1/8 contiguous to the existing corporate limits of the Town of Whitestown;
  - more than 150 feet wide at its narrowest point;
  - approximately 23.2 acres(+ or-);
  - annexed parcel is part of a larger proposed development.

## **Annexation of Agricultural Land Proposed for Development**

This annexation is undertaken at the request of, and in cooperation with, the landowner/developer for the purposes of accommodating proposed urbanization of agricultural land and is treated as an annexation under section 4.1 of the statute. The property is currently classified as agricultural for tax purposes, however, the parcel to be annexed is part of a proposed development which has been presented to the Town for approval by the landowner/developer. The landowner/developer will make decisions related to the full range of consequences and outcomes resulting from the annexation, and the development which has been proposed.

In its current state, the Annexation Area is agricultural in land use, and is not accessible for delivery of municipal capital and non-capital services, and the parcel in its current condition is not projected to consume any municipal services. However, the developer has assembled a group of parcels for purposes of development, and the full range of the developer's intent to urbanize the Annexation Area has been presented publicly. As the development occurs over the next several years, municipal services will be extended to the Annexation Area as those acres are developed, and in the manner proposed by the developer and approved by the Town.

## **Contiguity, Population Density & Percent Subdivided**

The Super-Voluntary Annexation Area is more than 1/4 contiguous to the existing corporate limits of the Town of Whitestown. The population density of the Annexation Area is less than 3.0 persons per acre. This annexation is being pursued in support of future development.

## **"Needed & Can Be Used" (IC36-4-3-13(c))**

This annexation is undertaken in accordance with IC36-4-3-5.1 (which addresses annexations with consent from 100% of property owners). IC36-4-3-13(c) does not specify the exact nature

of the 'needed and can be used' provisions of section 13(c), however, this annexation is pursued as a direct result of the stated intent, and public presentation of the developer to pursue development of a group of parcels over which the developer has control. Therefore, the Trailside Annexation Territory is 'needed and can be used' in accordance with IC36-4-3-13(c) by virtue of the expressed interests of the landowner in potentially developing property in accordance with its development proposal. The development review/approval process conforms to Indiana statutes related to planning, zoning and development, as well as accepted standards for transportation planning, utility planning, and environmental planning (including stormwater management and groundwater protection). The determination of highest and best use is locally administered through a series of interactive processes by multiple groups, including the Plan Commission, Town Council, Whitestown Utilities, and other organizations with authorities related to the future-proposed uses of the land.

*Needed & Can Be Used: Planning Utilities to Serve the Trailside Parcels*

The landowner has proposed to develop the Annexation Area, and has presented a plan for development in which the development is to be served by Whitestown Utilities. The developer has requested approval of those infrastructure plans and is satisfied that the development plan can be adequately served by Whitestown Utilities.

This super-voluntary Annexation therefore meets the statutory parameters of 'needed and can be used' by the Town of Whitestown, Whitestown Utilities, and the landowners for purposes of planning utility service at levels of quantity and frequency necessary to support the future development which is proposed/approved.

It is in the best interests of both Whitestown and the landowner that the planning for Whitestown Utility extensions be efficiently and effectively planned and designed to assure that service is adequate for the extant property, as well as other property located within the utility service area, or basin, if utility service were to be proposed for future extension. Such utility service extensions are planned and designed in a manner that seeks to minimize/optimize cost to utility customers, without excess costs that would otherwise increase user rates for the utility.

*Needed & Can Be Used: Planning, Zoning & Development Review/Approval*

The Trailside Annexation is undertaken in conjunction with the review and approval process for zoning and development of the Trailside property in order to implement orderly growth in the Town. The annexation assures that development types and densities are fairly applied to all landowners, and that future development patterns for the Trailside parcel is consistent with and complimentary to the development patterns of the surrounding area.

*Needed & Can Be Used: Transportation Infrastructure Planning*

The proposed development, which includes the Trailside property, will provide for future connection to Main Street, as well as potential future extensions to the north and west. At this time, the Annexation Area, per se, does not have transportation access, due to its use

as agricultural land, but transportation access to the Annexation Area is to be provided as a result of the proposed development, itself. This process of converting agricultural land to urbanized land, with commensurate access to transportation and other municipal capital services, is considered to be the precise statutory intent of "needed and can be used." The Town and landowner are cooperating to consider, study, and comprehend the municipal capital and non-capital services requirements necessitated by the proposed development as well as future development of surrounding areas.

*Needed & Can Be Used: Stormwater, Flood Protection & Aquifer Protection*

Agricultural land is generally considered to be close to 'natural state' in terms of runoff, flooding and stormwater, with the exception of agricultural chemicals that are sometimes applied in certain types of agricultural land uses. New development is considered to universally increase the speed and volume of stormwater runoff, as well as changing the chemical content of runoff, thereby creating potential stormwater and flooding issues. This Annexation is 'needed and can be used' to afford adjacent property owners certain protections from the impacts of stormwater, flooding and runoff as a result of the extant development proposal.

Issues of stormwater control and retention are being addressed as part of Whitestown's development process, and that process will be extended to the Annexation Area. This annexation will make the Trailside parcel a functional part of the overall plan for stormwater and flood control, and aquifer protection in the development area.

## **Plan to Provide Municipal Services**

### *Municipal Non-Capital & Capital Services*

The Town of Whitestown recognizes the following municipal departments, agencies and offices as providing municipal services to residents of the Town:

- Town Council/Town Administration (non-capital services only)
- Clerk-Treasurer (non-capital services only)
- Fire Department (non-capital and capital services)
- Police Department (non-capital services only)
- Street Department (non-capital & capital services)
- Redevelopment Commission (non-capital services only)
- Plan Commission (non-capital services only)
- Parks Department (non-capital and capital services)
- Whitestown Utilities (non-capital and capital services)
- Street Lighting (capital services)
- Drainage Services (capital services)

This Fiscal Plan is offered for the purpose of informing the public and landowners in the Annexation Area with regard to the extension of municipal services as a result of annexation under section 5.1 (100% voluntary annexation). While it is possible that property tax implications of section 4.1 (protecting agricultural landowners from municipal property taxes) will be utilized as the proposed development takes place, the primary stated intent of the annexation is to annex land which is proposed to be urbanized.

The fact that the Annexation Area is currently assessed as agricultural land means that current landowners are unlikely to risk economic impact from the addition of municipal property taxes unless/until the Annexation Area is reclassified and presumably developed. The Town will therefore provide nominal municipal services to the undeveloped annexation parcels from existing/budgeted revenues. As the property develops, additional revenue from the development is expected to support the cost of increased services.

With respect to capital expenditures, Whitestown anticipates that the planning and development approval process will assure appropriate cooperation between the Town and the developer to provide capital and non-capital services in a manner that is compatible with the Town's policies. It is anticipated that the developer will be responsible for the cost of extending or improving any capital infrastructure that is needed for the property's development, consistent with longstanding development policies of the Town.

#### *Providing Municipal Non-Capital Services*

*The Town commits that "...planned services of a noncapital nature, including police protection, fire protection, street and road maintenance, and other noncapital services normally provided within the corporate boundaries, will be provided to the annexed territory within one (1) year after the effective date of annexation and that they will be provided in a manner equivalent in standard and scope to those noncapital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density. "*

The Town will provide municipal non-capital services to the proposed development in a manner consistent with the development of the collection of parcels proposed for development (including the Annexation Area). This commitment will be further detailed as part of the planning and development review and approval process.

#### *Providing Municipal Capital Services*

*The Town commits that "...services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation in the same manner as those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density, and in a manner consistent with federal, state, and local laws, procedures, and planning criteria. "*

The Town and developer expect that the developer will be responsible for installing capital infrastructure to the proposed development at the expense of the developer, unless otherwise negotiated separately as part of the subdivision approval process. Capital infrastructure to be installed by the developer is expected to include sanitary sewers, stormwater control, drainage control, water lines, fire protection (hydrants), sereels, curbs, sidewalks/pathways and other capital services to be provided by the Town.

## Fiscal Impact Projections

<b>Fiscal Impact Projections: Trailside Super-Voluntary Annexation Area</b>				
<i>Municipal Service</i>	<i>type</i>	<i>Service Date</i>	<i>Est. Cost: low</i>	<i>Est. Cost: high</i>
Elections	Non-capital	immediately	\$0	\$0
(No voters/residents in the Area.)				
Town Administration & Clerk-Treasurer	Non-capital	2019	\$100	\$1,000
(Estimated costs related to discussions of development opportunities.)				
Town Council	Non-capital	2019	\$100	\$1,000
(Council agenda items related to development.)				
Building Commissioner & Plan Commission	Non-capital	2019	\$0	\$0
(Existing land use is Ag (sec 4.1), requiring no building permits)				
Redevelopment Commission	Non-capital	2020	\$0	\$0
(Costs estimated to be related to development proposals.)				
Street Department	Non-capital	2020	\$200	\$1,000
(CR400S and 500E already in town. Only 228' of CR450E is added)				
Street Department*	capital	2020	n/a	n/a
Police Department	Non-capital	2020	\$100	\$500
(Police already patrol the Area, including CR500E.)				
Fire Department	Non-capital	2020	\$100	\$200
(Whitestown already serves the Area through township fire partnership.)				
Fire Department	capital	2020	n/a	n/a
(Ag land not expected to generate new parks demand.)				
Parks Department	Non-capital	2020	n/a	n/a
Parks Department	capital	2020	n/a	n/a
(Existing Ag land will not require sewer service.)				
Sewer Utility	Capital & Non-capital	2020	\$0	\$0
(Existing Ag land will not require water service.)				
Water Utility	Capital & Non-Capital	2020	\$0	\$0
Estimated Annual Total Cost			\$ 600	\$3,700

Appendix A: Parcels Proposed for Super-Voluntary Annexation  
Parcel List

<u>Parcel ID</u>	<u>Owner</u>	<u>Property Address</u>
06-08-18-000-019.000-018	Smith, Brent	4302 S 875 East

---

# TOWN OF WHITESTOWN

Trailside Super-Voluntary Annexation Impact Analysis

---

June 17, 2019



Reedy-Fi Group P.C.

Real Experience. Real Solutions.

©2009 [Reedy Financial Group, PC] All rights reserved.

**Town of Whitestown**  
 Trailside Super-Voluntary Annexation Impact Analysis  
 Table of Contents  
 June 17, 2019

**Agricultural Classification Impact**

<u>5-year Fiscal Summary</u>	1
Tax Impact	2
Circuit Breaker	3
Individual Tax Bill Analysis	4

**Non Agricultural Impact**

<u>5-year fiscal Summary</u>	5
Tax Impact	6
Circuit Breaker	7
Individual Tax Bill Analysis	8
Net Assessed Value	9
Maximum Levy Worksheet	10
LIT Certified Shares	11
LIT Public Safety	12
<u>Overlapping CircuitBreaker Impact</u>	13
Tax Rates	14

**Town of Whitestown**

Trailside Super-Voluntary Annexation: 5-Year Fiscal Summary for Agricultural Classification  
June 17, 2019

	Property Taxes	Income Taxes	Other Revenue	Total Revenues	Total Minimum		Total Maximum		Projected	
					Costs	Revenues over	Costs	Revenues over	Minimum Costs	Maximum Costs
Year 1			3,700	3,700	600	600	3,700	3,700	3,100	3,100
Year 2			3,700	3,700	600	600	3,700	3,700	3,100	3,100
Year 3		-	3,700	3,700	600	600	3,700	3,700	3,100	3,100
Year 4		-	3,700	3,700	600	600	3,700	3,700	3,100	3,100
Year 5			3,700	3,700	600	600	3,700	3,700	3,100	3,100

- (1) While classified as agricultural, there is a projected \$0 increase in property taxes.
- (2) Per the "Plan to Provide Municipal Services" section of the Annexation Fiscal Plan, existing/budgeted revenues from the Town will be used to provide appropriate municipal services to the undeveloped annexation parcels. The projected "Other Revenues" are shown at the maximum cost level.
- (3) Costs are based on the estimates by Wabash Scientific, Inc located in the "Fiscal Impact Projections" section of the Annexation Fiscal Plan.

Town of Whitestown

Trailside Super-Voluntary Annexation - Tax Impact Agricultural Classification

2018 PAY 2:19 PROPERTY TAX IMPACT												
Owner Name	Parcel #	Waiver	Gross Assessed Value	Deductions	Net Assessed Value	UIC Tax Rate	IC Tax Rate	UIC Gross Property Taxes	IC Gross Property Taxes	UIC Net Property Taxes	IC Net Property Taxes	Increase (Decrease) in Tax Bill
1 SMITH E BRENT	06-08-18-000-019-000-018		149,100		149,100	1.7724	1.7724	2,643	2,643	2,643	2,643	
Total			149,100		149,100			2,643	2,643	2,643	2,643	
Note (1) "UIC" - Unincorporated												
Note (2) "IC" - Incorporated												

Town of Whitestown  
 Trailside Super-Voluntary Annexation - Circuit Breaker Agricultural Classification

Real Experience. Real Solutions.

Parcel#	Waiver	Residential Land	Residential Improv.	Non-Res Land	Non-Res Improv.	Gross AV	Total Deductions	Net AV	UIC Tax Rate	IC Tax Rate	Total Max Tax Cso	UIC Tax Bill	IC Tax Bill	CB Credit UIC	CB Credit IC	Increase in CB Post Annex	Additional UIC Taxes due to Referendum	Additional IC Taxes due to Referendum	Post CB/ICREF UIC Tax Bill	Post CB/ICREF IC Tax Bill	Increase in Tax B111	
06-01-18-001-019-000-018		\$ 149,100	\$	\$	\$	\$ 149,100	\$	\$ 149,100	1-77.54	1-77.54	\$ 2,982	\$ 2,643	\$ 2,643	\$	\$	\$	\$	\$	\$	\$	\$	\$
1024		\$ 149,100	\$	\$	\$	\$ 149,100	\$	\$ 149,100			\$ 2,982	\$ 2,643	\$ 2,643	\$	\$	\$	\$	\$	\$	\$	\$	\$
Note (1): "UIC" - Unincorporated "IC" - Incorporated																						



**TRAILSIDE SUPER-VOLUNTARY ANNEXATION AGRICULTURAL CLASSIFICATION**

TAX BILL ANALYSIS FOR PARCELS WITH VARIOUS CIRCUIT BREAKER CAPS

#1 SMITH E BRENT: PARCEL 06-08-18- 000-019.000-018

**UIC TAX BILL**

TAX CAP%:	1.0%	2.0%	3.0%	Total
HOMESITE LAND	\$	\$ 149,100	\$	\$ 149,100
HOMESITE IMPROVEMENTS	\$	\$	\$	\$
EXCESS ACREAGE	\$	\$	\$	\$
NON-HOMESITE IMPROVEMENTS	\$	\$	\$	\$
<b>GROSS ASSESSED VALUE:</b>	\$	\$ 149,100	\$	\$ 149,100
<b>TAX CAP AMOUNT:</b>	\$	\$ 2,982	\$	\$
<b>DEDUCTIONS:</b>				
		HOMESTEAD \$		
		MORTGAGE \$		
		SUPPLEMENTAL \$		
		OTHER \$		
<b>NET ASSESSED VALUE:</b>	\$	149,100	\$	\$ 149,100
<b>TAX RATE:</b>	\$ 1.7724	1.7724	\$ 1.7724	
<b>GROSS TAX AMOUNT:</b>	\$	\$ 2,643	\$	\$ 2,643
<b>PROPERTY TAX CAP AMOUNT:</b>	\$	\$ 2,982	\$	\$ 2,982
<b>VOTER-APPROVED MAX ADJ TO CAP*</b>	\$	\$ 321	\$	\$ 321
<b>UIC NET PROPERTY TAXES AFTER CAP:</b>	\$	\$ 2,643	\$	\$ 2,643
			<b>TAX BILL AMOUNT:</b>	\$ 2,643
				\$ 0

**IC TAX BILL**

TAX CAP %:	1.0%	2.0%	3.0%	Total
HOMESITE LAND	\$	\$ 149,100	\$	\$ 149,100
HOMESITE IMPROVEMENTS	\$	\$	\$	\$
EXCESS ACREAGE	\$	\$	\$	\$
NON-HOMESITE IMPROVEMENTS	\$	\$	\$	\$
<b>GROSS ASSESSED VALUE:</b>	\$	\$ 149,100	\$	\$ 149,100
<b>TAX CAP AMOUNT:</b>	\$	\$ 2,982	\$	\$
<b>DEDUCTIONS:</b>				
		HOMESTEAD \$		
		MORTGAGE \$		
		SUPPLEMENTAL \$		
		OTHER \$		
<b>NET ASSESSED VALUE:</b>	\$	149,100	\$	\$ 149,100
<b>TAX RATE:</b>	1.7724	\$ 1.7724	1.7724	
<b>GROSS TAX AMOUNT:</b>	\$	\$ 2,643	\$	\$ 2,643
<b>PROPERTY TAX CAP AMOUNT:</b>	\$	\$ 2,982	\$	\$ 2,982
<b>VOTFR-APPROVED MAX ADJ TO CAP*</b>	\$	\$ 321	\$	\$ 321
<b>IC NET PROPERTY TAXES AFTER CAP:</b>	\$	\$ 2,643	\$	\$ 2,643
			<b>INCREASE IN TAX BILL:</b>	\$
			<b>TAX BILL% INCREASE:</b>	0%

\*Note: Charges not subject to the property tax caps include property tax levies approved by voters through a referendum.

**Town of Whitestown**  
 Trailside Super-Voluntary Annexation: 5-Year Fiscal Summary for Non Agricultural Classification  
 June 17, 2019

	Property Taxes	Income Taxes	Other Taxes	Other Revenue	Total Revenues	Total Minimum		Total Maximum		Projected	
						Costs	Revenues	Costs	Revenues	Minimum Costs	Maximum Costs
Year 1	1,534			2,166	3,700	600	3,700	3,700	3,100		
Year 2	1,580	1,011		1,109	3,700	600	3,700	3,700	3,100		
Year 3	1,628	1,041		1,031	3,700	600	3,700	3,700	3,100		
Year 4	1,676	1,072		951	3,700	600	3,700	3,700	3,100		
Year 5	1,727	1,104		869	3,700	600	3,700	3,700	3,100		

- (1) Projected property tax revenue is subject to approval by the DLGF, and is based on current and future projected net assessed valuations of the annexation area. It assumes a \$1,728 automatic 15% annexation adjustment to the maximum levy. It also assumes a circuit breaker percentage loss of 11.2 %.
- (2) Income taxes are based on Certified Shares and Public Safety Distribution Increase/(Decrease) projections on pages 11 and 12.
- (3) Other Revenue is distributed based on a ratio of property taxes. Existing/budgeted revenues from the Town will be used to cover the remainder of the maximum costs.
- (4) Costs are based on the estimates by Wabash Scientific, Inc located in the "Fiscal Impact Projections" section of the Annexation Fiscal Plan.

- |        |                |   |
|--------|----------------|---|
| Year 1 | Other Revenue: | 10% times property tax levy plus \$2,012 to cover maximum costs |
| Year 2 | Other Revenue: | 10% times property tax levy plus \$951 to cover maximum costs   |
| Year 3 | Other Revenue: | 10% times property tax levy plus \$869 to cover maximum costs   |
| Year 4 | Other Revenue: | 10% times property tax levy plus \$784 to cover maximum costs   |
| Year 5 | Other Revenue: | 10% times property tax levy plus \$696 to cover maximum costs   |

Town of Whistler  
 Tax Impact Non Agricultural Classification

Real Experience, Real Solutions

2018 PAY 2119 PROPERTY TAX IMPACT												
Owner Name	Parcel #	Waiver	Gross Assessed Value	Deductions	Net Assessed Value	UIC Tax Rate	IC Tax Rate	UIC Gross Property Taxes	IC Gross Property Taxes	UIC Net Property Taxes	IC Net Property Taxes	Increase (Decrease) in Tax Bill
1 SMITH BRENT	06-08-18-000-019-000-018		149,100		149,100	17724	23949	2,643	3,571	2,643	3,375	733
			149,100		149,100			2,643	3,571	2,643	3,375	733
	<b>Total</b>											
Note (1) "UIC" - Unincorporated												
Note (2) "IC" - Incorporated												

Town of Whitestown

Trailside Super-Voluntary Annexation - Circuit Breaker Non Agricultural Classification



Real Experience. Real Solutions.

Parcel #	Waiver	Residential Land	Residential Improv	Non-Res. Land	Non-Res. Improv.	Gross AV	Total Deductions	NetAV	UIC Tax Rate	IC Tax Rate	Total/Max Tax Cap	UIC Tax Bill	IC Tax \$111	CB Credit UIC	CB Credit IC	Increase m CB Post Annex.	Additional UIC Taxes due to Referendum	Additional IC Taxes due to Referendum	Post CB/REF UIC Tax Bill	Post CB/REF IC Tax Bill	Increase in Tax \$111	
0 0-28-718-200-0 19 000-018		\$ 149,100	\$	\$	\$	\$ 149,100	\$	\$ 149,100	1.1124	2.3947	\$ 2,982	\$ 2,643	\$ 3,571	\$ -	\$ -	\$ 589	\$ -	\$ 393	\$ 2,643	\$ 2,643	\$ 3,375	\$ 733
<b>Total</b>		\$ 149,100	\$	\$	\$	\$ 149,100	\$	\$ 149,100			\$ 2,982	\$ 2,643	\$ 3,571	\$ -	\$ -	\$ 589	\$ -	\$ 393	\$ 2,643	\$ 2,643	\$ 3,375	\$ 733
Note (1): "UIC" - Unincorporated Note (2): "IC" - Incorporated																						

**TRAILSIDE SUPER-VOLUNTARY ANNEXATION NON AGRICULTURAL CLASSIFICATION**  
**TAX BILL ANALYSIS FOR PARCELS WITH VARIOUS CIRCUIT BREAKER CAPS**

#1 SMITHE BRENT: PARCEL 06-08-18-000-019.000-018

		UIC TAX BILL			
TAX CAP%:		1.0%	2.0%	3.0%	Total
HOMESITE LAND	\$	\$	149,100	\$	\$ 149,100
HOMESITE IMPROVEMENTS	\$	\$	\$	\$	
EXCESS ACREAGE	\$	\$	\$	\$	
NON-HOMESITE IMPROVEMENTS	\$	\$	\$	\$	
GROSS ASSESSED VALUE:	\$	\$	149,100	\$	\$ 149,100
TAX CAP AMOUNT:	\$	\$	2,982	\$	
DEDUCTIONS:					
		HOMESTEAD	\$		
		MORTGAGE	\$		
		SUPPLEMENTAL	\$		
		OTHER	\$		
NET ASSESSED VALUE:	\$	\$	149,100	\$	\$ 149,100
TAX RATE:	\$	1.7724	\$ 1.7724	\$	1.7724
GROSS TAX AMOUNT:	\$	\$	2,643	\$	\$ 2,643
PROPERTY TAX CAP AMOUNT:	\$	\$	2,982	\$	\$ 2,982
VOTER-APPROVED MAX ADJ TO CAP*	\$	\$	393	\$	\$ 393
UIC NET PROPERTY TAXES AFTER CAP:	\$	\$	2,643	\$	\$ 2,643
				TAX BILL AMOUNT:	\$ 2,643
					\$ 0

		IC TAX BILL			
TAX CAP %:		1.0%	2.0%	3.0%	Total
HOMESITE LAND	\$	\$	149,100	\$	\$ 149,100
HOMESITE IMPROVEMENTS	\$	\$	\$	\$	
EXCESS ACREAGE	\$	\$	\$	\$	
NON-HOMESITE IMPROVEMENTS	\$	\$	\$	\$	
GROSS ASSESSED VALUE:	\$	\$	149,100	\$	\$ 149,100
TAX CAP AMOUNT:	\$	\$	2,982	\$	
DEDUCTIONS:					
		HOMESTEAD	\$		
		MORTGAGE	\$		
		SUPPLEMENTAL	\$		
		OTHER	\$		
NET ASSESSED VALUE:	\$	\$	149,100	\$	\$ 149,100
TAX RATE:	\$	2.3949	\$ 2.3949	\$	2.3949
GROSS TAX AMOUNT:	\$	\$	3,571	\$	\$ 3,571
PROPERTY TAX CAP AMOUNT:	\$	\$	2,982	\$	\$ 2,982
VOTER-APPROVED MAX ADJ TO CAP*	\$	\$	393	\$	\$ 393
IC NET PROPERTY TAXES AFTER CAP:	\$	\$	3,375	\$	\$ 3,375
				INCREASE IN TAX BILL:	\$ 733
				TAX BILL% INCREASE:	28%

\*Note: Charges not subject to the property tax caps include property tax levies approved by voters through a referendum.

**Town of Whitestown**  
**Trailside Super-Voluntary Annexation**  
**Net Assessed Valuation**  
**June 17, 2019**

Pay 2019 Net Assessed Valuation {1}	<u>\$ 636,150,790</u>
Total Annexation Net AV (2)	<u>\$ 149,100</u>
Annexation Area Net AV to Pay 2019 City Net AV	<u>0.02%</u>

*Note (1): Based on 2019 Whitestown AV from Budget Order*

*Note (2): Based on 2018 Pay 2019 AV*

**Town of Whitestown**  
 Maximum Levy Worksheet  
 June 17, 2019

Real Experience - Real Solutions

	2015	2016	2017	2018	2019	Pro Forma Annexation
Prior Year Levy	\$ 3,756,018	\$ 4,057,950	\$ 4,371,465	\$ 5,114,440	\$ 6,070,007	\$ 7,371,080
Plus:						
Under Max	\$ -	\$ 29	\$ 250	\$ 153	\$ 385	\$ 23
Prior year PTRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior Year levy excess	\$ -	\$ -	\$ 424	\$ -	\$ -	\$ -
1/2 of Prior Year Unused Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12
Minus:						
Prior year FIT	\$ 316	\$ 1,821	\$ -	\$ -	\$ -	\$ -
Prior year Temporary Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Prior year Misc Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equals: Sub-total	\$ 3,755,702	\$ 4,056,158	\$ 4,372,139	\$ 5,114,593	\$ 6,070,392	\$ 7,371,115
Times: 6 year non farm income factor	1.027	1.026	1.098	1.100	1.094	1.094
Equals: Sub-total	\$ 3,857,106	\$ 4,161,618	\$ 4,800,609	\$ 5,626,052	\$ 6,641,009	\$ 8,064,000
Plus:						
Ensuing Year FIT	\$ 1,821	\$ 1,629	\$ -	\$ -	\$ -	\$ -
Ensuing Year Misc Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ensuing year Temporary Appeals	\$ 199,052	\$ 208,892	\$ 313,504	\$ 390,329	\$ 724,117	\$ 755,888
Automatic 15% Annexation Adjustment	\$ -	\$ -	\$ 480	\$ 54,011	\$ 5,977	\$ 1,728
Less:						
Ensuing Year PTRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ensuing Year Levy Excess	\$ -	\$ 424	\$ -	\$ -	\$ -	\$ -
Equals: Ensuing Year Maximum Property Tax Levy	\$ 4,057,979	\$ 4,371,715	\$ 5,114,593	\$ 6,070,392	\$ 7,371,103	\$ 8,821,615
Less: Under Max Levy by	\$ 29	\$ 250	\$ 153	\$ 385	\$ 23	\$ -
Equals: 1782 Notice	\$ 4,057,950	\$ 4,371,465	\$ 5,114,440	\$ 6,070,007	\$ 7,371,080	\$ 8,821,615

**Town of Whitestown**

T rail side Super-Voluntary Annexation: Projected LIT Certified Shares Impact  
 June 17, 2019

2019 Certified Shares Distribution: \$ 31,305,671

Unit	Unit Name	Pre-Annexation		Post-Annexation		Increase/Dec rease
		Attributed Allocation	Certified Shares	Attributed Allocation	Certified Shares	
0000	BOONE COUNTY	21,873,421	\$ 9,649,688	21,873,421	\$ 9,649,453	\$ (235)
0001	CENTER TOWNSHIP	1,079,070	\$ 476,043	1,079,070	\$ 476,031	\$ (12)
0002	CLINTON TOWNSHIP	18,769	\$ 8,280	18,769	\$ 8,280	\$ (0)
0004	HARRISON TOWNSHIP	21,480	\$ 9,476	21,480	\$ 9,476	\$ (0)
0005	JACKSON TOWNSHIP	82,621	\$ 36,449	82,621	\$ 36,448	\$ (1)
0006	JEFFERSON TOWNSHIP	38,789	\$ 17,112	38,789	\$ 17,112	\$ (0)
0007	MARION TOWNSHIP	36,554	\$ 16,126	36,554	\$ 16,126	\$ (0)
0009	SUGAR CREEK TOWNSHIP	134,987	\$ 59,551	134,987	\$ 59,550	\$ (1)
0011	WASHINGTON TOWNSHIP	29,255	\$ 12,906	29,255	\$ 12,906	\$ (0)
0012	WORTH TOWNSHIP	523,837	\$ 231,096	523,837	\$ 231,090	\$ (6)
0402	LEBANON CIVIL CITY	11,161,277	\$ 4,923,914	11,161,277	\$ 4,923,794	\$ (120)
0536	ADVANCE CIVIL TOWN	209,058	\$ 92,228	209,058	\$ 92,226	\$ (2)
0537	JAMESTOWN CIVIL TOWN	226,283	\$ 99,827	226,283	\$ 99,825	\$ (2)
0538	THORNTON CIVIL TOWN	371,493	\$ 163,888	371,493	\$ 163,884	\$ (4)
0539	ULEN CIVIL TOWN	90,708	\$ 40,017	90,708	\$ 40,016	\$ (1)
<b>0540</b>	<b>WHITESTOWN CIVIL TOWN</b>	<b>10,121,211</b>	<b>\$ 4,465,078</b>	<b>10,122,939</b>	<b>\$ 4,473,731</b>	<b>\$ 653</b>
0541	ZIONSVILLE CIVIL TOWN	19,516,736	\$ 8,610,012	19,516,736	\$ 8,609,802	\$ (210)
0615	WESTERN BOONE COUNTY SCHOOL CORPORATION	-	\$ -	-	\$ -	\$ -
0630	ZIONSVILLE COMMUNITY SCHOOL CORPORATION	-	\$ -	-	\$ -	\$ -
0665	LEBANON COMMUNITY SCHOOL CORPORATION	-	\$ -	-	\$ -	\$ -
3055	SHERIDAN COMMUNITY SCHOOLS	-	\$ -	-	\$ -	\$ -
0015	LEBANON PUBLIC LIBRARY	2,049,871	\$ 904,322	2,049,871	\$ 904,300	\$ (22)
0016	THORNTON PUBLIC LIBRARY	720,400	\$ 317,812	720,400	\$ 317,804	\$ (8)
0296	HUSSEY - MAYFIELD MEMORIAL LIBRARY	2,656,281	\$ 1,171,846	2,656,281	\$ 1,171,817	\$ (29)
1040	BOONE COUNTY SOLID WASTE MANAGEMENT DIST	-	\$ -	-	\$ -	\$ -
<b>Total:</b>		<b>70,962,099</b>	<b>\$ 31,305,671</b>	<b>70,963,826</b>	<b>\$ 31,305,671</b>	

Note (1) Based on 2019 Certified Local Income Tax Report  
 Note (2): This effect is on a per year basis. Projected effect to be similar for 4 years.

**Town of Whitestown**  
 Trailside Super-Voluntary Annexation : Projected LIT Public Safety Impact  
 June 17, 2019

2019 Public Safety Distribution Amount: \$ 15,652,836

Unit	Unit Name	Pre-Annexation		Post-Annexation		Increase/(Decrease)
		Allocation Amount	Public Safety Distribution	Allocation Amount	Public Safety Distribution	
0000	BOONE COUNTY	21,873,421	\$ 5,385,875	21,873,421	\$ 5,385,728	\$ (147)
0402	LEBANON CIVIL CITY	11,161,277	\$ 2,748,232	11,161,277	\$ 2,748,158	\$ (74)
0536	ADVANCE CIVIL TOWN	209,058	\$ 51,476	209,058	\$ 51,475	\$ (1)
0537	JAMESTOWN CIVIL TOWN	226,283	\$ 55,717	226,283	\$ 55,716	\$ (1)
0538	THORNTOWN CIVIL TOWN	371,493	\$ 91,473	371,493	\$ 91,470	\$ (3)
0539	ULEN CIVIL TOWN	90,708	\$ 22,335	90,708	\$ 22,334	\$ (1)
<b>0540</b>	<b>WHITESTOWN CIVIL TOWN</b>	<b>11,111,111</b>	<b>\$ 2,418</b>	<b>10,122,939</b>	<b>\$ ,492,495</b>	<b>357</b>
0541	ZIONSVILLE CIVIL TOWN	19,516,736	\$ 4,805,590	19,516,736	\$ 4,805,460	\$ (130)
<b>Total:</b>		<b>63,570,187</b>	<b>\$ 15,652,836</b>	<b>63,571,915</b>	<b>\$ 15,652,836</b>	

Note (1): Allocation amount is based Attributed Allocation from Certified Shares.

Note (2): Based on 2019 Certified Local Income Tax Report.

Note (3): This effect is on a per year basis. Projected effect to be similar for 4 years.

**Town of Whitestown**

Whitestown: Overlapping Circuit Breaker Impact  
June 17, 2019

	WHITESTOWN CIVIL TOWN	BOONE COUNTY	WORTH TOWNSHIP	LEBANON COMM SCHOOL	BOONE COUNTY SOLID WASTE
Unit Rate	1.1840	0.2185	0.0074	0.9850	0.0000
Divided by: New Taxing District Rate	2.3949	2.3949	2.3949	2.3949	2.3949
Equals: % of Taxing District Rate	49.44%	9.12%	0.31%	41.13%	0.00%
Times: Total Circuit Breaker Increase	589	589	589	589	589
Equals: Increased Share of Circuit Breaker	291	54	2	242	

Note: The increased share of circuit breaker results in property tax revenue loss.

**Town of Whitestown**

Pre Annexation versus Post Annexation Tax Rate

June 17, 2019

Pre Annexation Tax Rate	
	2019 Rate
Boone County	0.2185
Worth Township	0.5689
Lebanon Community School	0.9850
Boone County Solid Waste	
<b>Whitestown Civil Town (3)</b>	<b>1.1840</b>

**Total: 1.7724**

Post Annexation Tax Rate	
	2019 Rate
Boone County	0.2185
Worth Township (2)	0.0074
Lebanon Community School	0.9850
Boone County Solid Waste	
<b>Whitestown Civil Town (3)</b>	<b>1.1840</b>

**Total: 2.3949**

Note (1): Based on 2019 DLGF Abstract.

Note (2): Worth Township Post Annexation tax rate does not include fire rates.

Note (3): Post Annexation Tax Rate - Whitestown Civil Town: Excludes Debt Service rate \$0.0777 and Lease Rental Payment rate \$0.0216.