

Town of Whitestown, Indiana

RESOLUTION NO. 2022- 10

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

Citimark 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 "Citimark Super-Voluntary Annexation" proposed by Ordinance 2022-15.

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.

0 PASSED AND ADOPTED this 11th day of May, 2022, by a vote of 3 in favor and 0 against.

THE TOWN COUNCIL OF THE TOWN
OF WHITESTOWN, INDIANA

DocuSigned by:

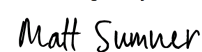


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Clinton Bohm, President

ATTEST:

DocuSigned by:



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Matthew Sumner, Clerk-Treasurer
Town of Whitestown, Indiana

EXHIBIT A

**ANNEXATION FISCAL PLAN
CITIMARK SUPER-VOLUNTARY ANNEXATION**

*Town of Whitestown, Indiana
Boone County*

Annexation Fiscal Plan

May 3, 2022 (final draft)

Citimark 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. For any questions regarding this annexation, the public should contact the Town Manager's office at 317-732-4530.

Policy Narrative Prepared by:

Wabash Scientific, Inc.

Michael R. Shaver, President

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Fiscal Projections Prepare by:

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231 East Main Street

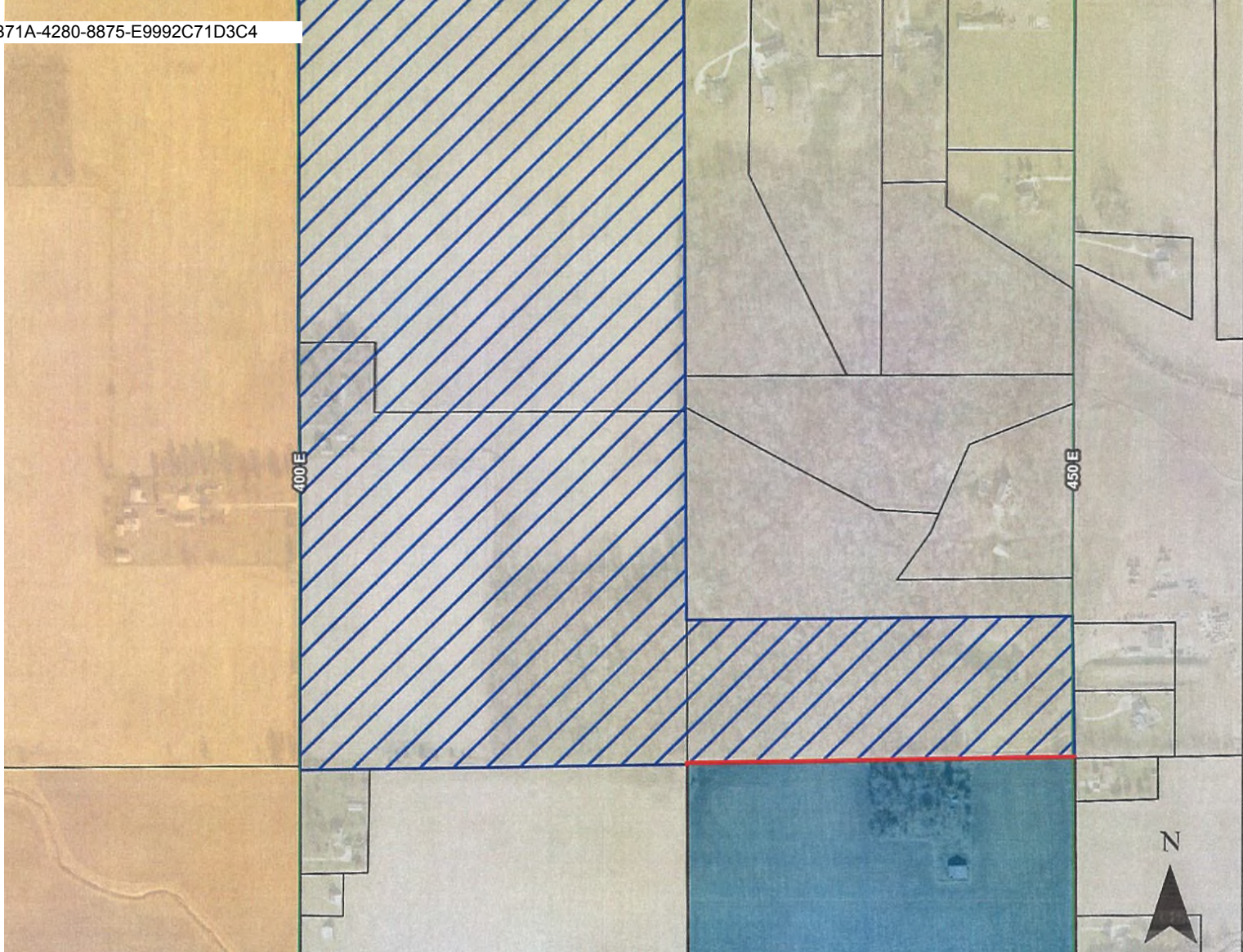
Westfield, IN 46074

(317) 867-5888

(voice)

(email)

Map Plan: Citimark Super-Voluntary Annexation (final draft 20220503)



Legend

- Contiguous
- Street Corridor
- Annexation
- Parcels

012045

HOWARD CHURCH
STACIA

3444 S 45

0 155 310

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

The proposed annexation of the Citimark Super-voluntary Annexation Area consists of three parcels totaling ~95.86 acres, as presented in the legal description (attached as Exhibit A). The proposed Annexation Area is 100% voluntary. The annexation petition is in accordance with the provisions of IC36-4-3-5.1.

The legal description and map shows the Annexation Area to be generally located in the northeastern quadrant of the interchange of I-65 and Albert S. White Drive which is a major growth area along the I-65 corridor. The Annexation Area is more specifically located between CR400E and CR450E, extending north of Albert S. White Drive (CR400S) and extending to CR300S. The annexation parcels are currently undeveloped and in agricultural or forest use, while the area to the south is being developed.

The research performed as part of this Super-Voluntary Fiscal Plan indicates that the following statutory attributes apply:

- Super-Voluntary Annexation Area (100% of owners, per IC 36-4-3-5.1):
 - more than 1/8 contiguous to the existing corporate limits of the Town of Whitestown (per IC36-4-3-1.5);
 - more than 150 feet wide at its narrowest point;
 - approximately 95.86 acres (+ or -).

Contiguity, Population Density & Percent Subdivided

The Super-Voluntary Annexation Area is more than 12.5% 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. The legal description provided as part of the Annexation Petition shows the Annexation Territory as totaling ~95.86 acres. For purposes of this Fiscal Plan the current AG land use is judged to result in no demand for immediate municipal services to the parcel unless/until development is approved and construction takes place. Municipal services are already provided to parcels located along Albert S. White Drive, extending from I-65, as previously approved by the Town of Whitestown.

“Needed & Can Be Used” (IC36-4-3-13(c))

This annexation is undertaken in accordance with IC36-4-3-5.1 (annexations with consent from 100% of property owners). IC36-4-3-13(c) does not statutorily specify the nature of the 'needed and can be used' provisions of section 13(c), however, it is clear that the area is under development pressure. This annexation is pursued as a result of the Petition for Annexation from 100% of property owners which has been reviewed by the Town and Owner who jointly concur that the Annexation Territory is needed and can be used by the Town in accordance with IC 36-4-3-13(c).

As a result of this annexation, the Annexation Area will be fully subject to the ordinances and policies of the Town of Whitestown, and the municipal services of Whitestown will be extended

to the Annexation Territory, as approved development occurs.

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

The Annexation Territory is currently undeveloped (agricultural and forest land use) and zoned as AG. The parcel has no immediate need for municipal utility services in its current use, and is currently being studied for development consistent with the adjacent development patterns to the south, as well as being proximate to the I-65 interstate transportation corridor. As any Town-approved development takes place, the full range of municipal services will be extended, commensurate with the approved development.

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 and other municipal services at levels of quantity/frequency necessary to support appropriate future development. It is further in the best interests of both Whitestown and the landowner that the planning for Whitestown Utility extensions, and other municipal services, be efficiently and effectively planned and designed to assure that service is adequate to serve future development, especially considering the proximity and access to the I-65 corridor.

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

The Citimark Annexation is undertaken with the assumption of the parcel in its current AG use. Changes to the land use as a result of development are to be reviewed and approved by the Town in accordance with municipal ordinances and state statutes applicable at the time of review. The annexation assures that development standards are fairly applied to all landowners, and that future development standards for the Citimark parcel are consistent with and complimentary to the development patterns of the surrounding area.

Needed & Can Be Used: Transportation Infrastructure Planning

The Annexation Territory is located a mile north of Albert S. White Drive, between CR400E and CR450E. CR400E is within the corporate boundaries of the City of Lebanon. The Annexation will result in the addition of approximately 1/2 mile of CR300S and approximately 1/4 mile of CR450E to the Whitestown road inventory for municipal capital and non-capital road services.

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 management, with the exception of agricultural chemicals that are sometimes applied in certain types of agricultural land uses. Agricultural land is not projected to have an impact on the municipal stormwater utility, or flood protection.

Any proposed development is to be undertaken in compliance with all local ordinances to protect the aquifer, as well as manage stormwater and runoff to prevent and/or minimize flooding, as part of the development design and not at the expense of Whitestown.

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 statutory sections 4.1 (tax exemption for agricultural property) and 5.1 (100% voluntary annexation). This Fiscal Plan assumes that municipal property tax exemptions for agricultural land, as provided under IC 36-4-3-4.1 will be utilized unless/until the property is developed, thereby generating no fiscal impact to property owners as a result of annexation.

The Town will therefore provide nominal municipal services to the existing annexation parcels from existing/budgeted revenues until such time as approved development takes place. As the property develops, additional municipal revenues resulting from the development are expected to support the cost of increased municipal services.

With respect to capital expenditures, Whitestown anticipates that the planning and development review/approval process will assure appropriate cooperation/coordination between the Town, landowner, and future developer to provide capital and non-capital municipal services in a manner that is compatible with both the Town's policies and the service demands of any future approved development. The developer of the property will be responsible for costs of the extension of any infrastructure needed to support the development of the property (e.g., sewer and water facilities, as well as road improvements to serve the development).

Providing Municipal Non-Capital Services

The Town formally 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 Annexation Territory in a manner consistent with the development status of the Annexation Territory. Police patrols and street services will be extended to the Annexation Area within one year of annexation. The intensity of non-capital municipal services will be adjusted as development occurs. The projected demand for non-capital transportation services is considered nominal, however Whitestown commits to the planning necessary to provide non-capital services in accordance with statute. The Town expects to incur nominal non-capital service costs with regard to planning, zoning, development, municipal management, and annexation as a result of this action.

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 landowner project no municipal capital improvements necessary to serve existing agricultural land, with the exception of maintenance of roadways included in the Annexation Area. However, future municipal capital services will be provided in support of approved development as that approved development takes place.

Fiscal Impact Projections

Fiscal Impact Projections: Citimark Super-Voluntary Annexation Area				
<i>Municipal Service</i>	<i>type</i>	<i>Service Date</i>	<i>Est. Cost: low</i>	<i>Est. Cost: high</i>
(changes to election/precinct boundaries at County level)				
Elections (precinct maps)	Non-capital	immediately	\$0	\$200
Town Administration & Clerk-Treasurer	Non-capital	2023	\$100	\$ 300
Town Council	Non-capital	2023	\$ 200	\$ 500
(Estimated costs related to annexation ordinance.)				
Building Commissioner & Plan Commission	Non-capital	2023	\$ 300	\$ 600
(Existing land use is Ag (sec 4.1))				
Redevelopment Commission	Non-capital	2023	\$ 0	\$ 0
(no impact projected for Redevelopment Commission.)				
Street Department	Non-capital	2023	\$ 1,000	\$ 2,000
Street Department*	capital	2025	\$ 1,000	\$ 5,000
Police Department	Non-capital	2023	\$ 500	\$ 700
Fire Department	Non-capital	2023	n/a	n/a
Fire Department	capital	2025	n/a	n/a
(Whitestown already serves the Area through township fire partnership.)				
Parks Department	Non-capital	2023	n/a	n/a
Parks Department	capital	2025	n/a	n/a
(Ag land not expected to generate new parks demand.)				
Sewer Utility	Capital & Non-capital	2023	\$ 0	\$ 0
Water Utility	Capital & Non-Capital	2023	\$ 0	\$ 0
(Existing Ag land not expected require sewer or water service until development takes place.) (Developer to be responsible for the cost of extending all utilities to serve the proposed development.)				
Estimated Annual Total Cost			\$ 3,100	\$ 9,300

Appendix A: Legal Description (as provided)

LEGAL DESCRIPTION

Gloria J. Groover
Instrument No. 201300001155

A part of the West Half of the Northwest Quarter of Section 23, Township 18 North, Range 1 East of the Second Principal Meridian in Worth Township of Boone County, Indiana, being more particularly described as follows:

Beginning of the North next corner of the North west Quarter of Section 23, Township 18 North, Range 1 East of the Second Principal Meridian in Worth Township of Boone County, Indiana, thence North 89 degrees 03 minutes 51 seconds East (Assumed Bearing) along the North line of said quarter section 1330.03 feet to the Northeast corner of said west half; thence South 00 degrees 16 minutes 37 seconds East along the East line of said west half 1456.52 feet; thence South 89 degrees 03 minutes 51 seconds West parallel with said north line 1067.06 feet; thence North 00 degrees 19 minutes 30 seconds West 239.73 feet; thence South 89 degrees 03 minutes 51 seconds West parallel with said north line 261.13 feet to a point on the West line of said quarter section; thence North 00 degrees 21 minutes 14 seconds West along said west line 1216.77 feet to the Point of Beginning. Containing 43.00 Acres, more or less.

William A. Maltby A. Stacia Groover Maltby
Instrument No. 2004003924

A part of the West Half of the Northwest Quarter of Section 23, Township 18 North, Range 1 East of the Second Principal Meridian in Worth Township of Boone County, Indiana, being more particularly described as follows:

Commencing at the North west corner of the Northwest Quarter of Section 23, Township 18 North, Range 1 East of the Second Principal Meridian in Worth Township of Boone County, Indiana, thence South 00 degrees 21 minutes 14 seconds East (Assumed Bearing) along the West line of said quarter section 1216.77 feet to the Point of Beginning of the following described parcel:

Thence North 89 degrees 03 minutes 51 seconds East parallel with the North line of said quarter 261.13 feet; thence South 00 degrees 19 minutes 30 seconds East 239.73 feet; thence North 89 degrees 03 minutes 51 seconds East parallel with said north line 1067.06 feet to a point on the East line of the West Half of said North next Quarter section; thence South 00 degrees 16 minutes 37 seconds East along said east line 1205.26 feet to the Southeast corner of said next half, thence South 89 degrees 00 minutes 04 seconds West along the south line of said quarter 1326.47 feet to the South west corner of said quarter; thence North 00 degrees 21 minutes 14 seconds West along the next line of said Northwest quarter 1446.43 feet to the Point of Beginning.

Containing 38.181 Acres, more or less.

Warranty Deed
Christopher K Howard
Instrument No. 200900007093

Part of the Southeast Quarter of the Northwest Quarter of Section 23, Township 18 North, Range 1 East, Worth Township, Boone County, Indiana, and more fully described as follows: Commencing at the Southeast corner of the Northwest Quarter of void Section 23; thence along the approximate centerline of County Road 450 East and the Quarter Section line, North 00°11'56" West 11.96 feet to the point of beginning; thence South 88°44'10" West 1326.65 feet; thence along part of the East described line of the Paul J. Groover and Rozella Groover Property recorded in Deed Record 137, page 568, Boone County Recorder's Office and the Quarter— Quarter Section line, North 00°16'35" West 492.47 feet; thence North 88°44'10" East 1327.32 feet; thence along the approximate centerline of County Road 450 East and the Quarter Section line, South 00°11'56" East 492.48 feet to the point of beginning, containing 15.000 acres, more or less.

Town of Whitestown

Estimated Assessed Value and Tax Rate Impact from Annexation
(Assumes first year tax collection from Annexation Area is 2023 payable in 2024)

Assessment Year	Estimated Net Assessed Value Annexation Area	Estimated Town Net Assessed Value	Total Net Assessed Value	Town Levy	Debt Levy	CCD Levy	Total Town Levy	Estimated Corporate Tax Rate	Estimated Debt Tax Rate	Estimated CCD Tax Rate	Estimated Total Corporate Tax Rate
	(1)	(2)	(3)	(4)	(5)	(6)		(7)	(5)	(6)	(8)
2021 Pay 2022	\$ -	\$ 945,462,205	\$ 945,462,205	\$ 12,709,849	\$ 1,239,501	\$ 229,747	\$ 14,179,097	\$ 1.3443	\$ 0.1311	\$ 0.0243	\$ 1.4997
2022 Pay 2023	\$ -	\$ 1,021,099,181	\$ 1,021,099,181	\$ 13,726,637	\$ 1,239,501	\$ 248,127	\$ 15,214,265	\$ 1.3443	\$ 0.1311	\$ 0.0243	\$ 1.4997
2023 Pay 2024	\$ 833,400	\$ 1,103,620,516	\$ 1,104,453,916	\$ 14,824,768	\$ 1,446,846	\$ 268,382	\$ 16,539,997	\$ 1.3423	\$ 0.1311	\$ 0.0243	\$ 1.4977
2024 Pay 2025	\$ -	\$ 1,191,910,157	\$ 1,192,743,557	\$ 16,010,749	\$ 1,562,594	\$ 289,837	\$ 17,863,180	\$ 1.3423	\$ 0.1311	\$ 0.0243	\$ 1.4977
2025 Pay 2026	\$ -	\$ 1,287,262,970	\$ 1,288,096,370	\$ 17,291,609	\$ 1,687,602	\$ 313,007	\$ 19,292,218	\$ 1.3424	\$ 0.1311	\$ 0.0243	\$ 1.4978

- (1) We added the existing assessed value of the Annexation Area in Pay 2024.
- (2) Conservative annual growth rate of 8% for the existing assessed value of the Town. The Town's actual growth may exceed this and qualify them to request levy appeal adjustments. This model assumes no additional appeals.
- (3) Represents estimated net assessed value of the Town including development in the Annexation Area. Used to calculate estimated tax rates.
- (4) Assumes that controlled property tax levy increases to an annual factor of 3.0%. This is the basis for the allowed increases to the controlled property fund levy which includes General, MVH, Fire and Park Funds. We have assumed an additional 5.0% for annual excess levy appeal adjustments.
- (5) Assumes the debt tax rate will remain at levels consistent with pay 2022. Although bonds are expected to mature in years 2024 and 2025. It is assumed the Town will reissue additional bonds and the debt tax rate will remain at the same levels.
- (6) Cumulative fund levies are not subject to levy control. Amount represents current tax rate of \$0.0243 times the estimated assessed value of the Town including increases in the Annexed Area. The maximum allowed rate for the CCD fund by statute is \$0.05 and the rate can be maintained at this level by annual action of the Town Council. It is assumed that the Town Council will continue to re-establish the fund annually and maintain the same rate as in 2022.
- (7) Represents the tax rate which produces the Town Levy with an estimate tax base shown under Total Net Assessed Value.
- (8) Total of Town tax rate which includes the General Fund, MVH, Fire, Parks, Debt Service and CCD. Illustration demonstrates that the Corporate tax rate will decrease compared to the current rates with growth in the Town's current area.

NOTE: Worth Township's current tax rate of \$0.4881 / \$100 of assessed value is for fire services provided to Township property outside of the corporate limits. Once the properties are annexed, they will no longer pay this fire tax rate. Therefore, after the initial annexation, the Worth Township tax rate could increase by a fraction of a percent to \$0.4904 / \$100, all other things being equal. All other overlapping taxing units will have no significant impact on revenues due to the annexation area being undeveloped land.

PARCEL INFORMATION

The Annexation Area consists of three parcels and two owners as shown below.

<u>Parcel ID</u>	<u>Owner</u>	<u>Net Assessed Value</u>	<u>Waiver/Petition</u>
06-07-23-000-003.001-018	Christopher K Howard	\$ 521,900	Yes
06-07-23-000-002.000-018	William Maltby & Stacia Groover	\$ 245,000	Yes
06-07-23-000-002.001-018	Gloria J Groover	\$ 66,500	Yes

SUMMARY OF ESTIMATED COSTS DUE TO ANNEXATION

The Town anticipates any incremental operating costs to provide comparable services to the Annexation Area as already provided to the existing residents of the Town would be minimal and can be covered by the Town's existing budget.