

**Town of Whitestown, Indiana**

**RESOLUTION NO. 2022-35**

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

**GreenCycle 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 "GreenCycle Super-Voluntary Annexation" proposed by Ordinance 2022-40.

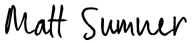
BE IT FURTHER RESOLVED THAT the sections, paragraphs, sentences, clauses and phrases of this Resolution and the fiscal plan are separable, and if any phrase, clause, sentence, paragraph or section of this Resolution or the fiscal plan shall be declared unconstitutional, invalid or unenforceable by the 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 AND ADOPTED this 14<sup>th</sup> day of December, 2022, by a vote of 5 in favor and \_\_\_ against.

THE TOWN COUNCIL OF THE TOWN  
OF WHITESTOWN, INDIANA

DocuSigned by:  
  
0B754571B1F34FA...  
Clinton Bohm, President

**ATTEST:**

DocuSigned by:  
  
0A9483A78E9B4B5...  
Matthew Sumner, Clerk-Treasurer  
Town of Whitestown, Indiana

**EXHIBIT A**

**ANNEXATION FISCAL PLAN  
GREENCYCLE SUPER-VOLUNTARY ANNEXATION**

*Town of Whitestown, Indiana  
Boone County*

# Annexation Fiscal Plan

December 7, 2022 (final)

## ***Greencycle 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:***

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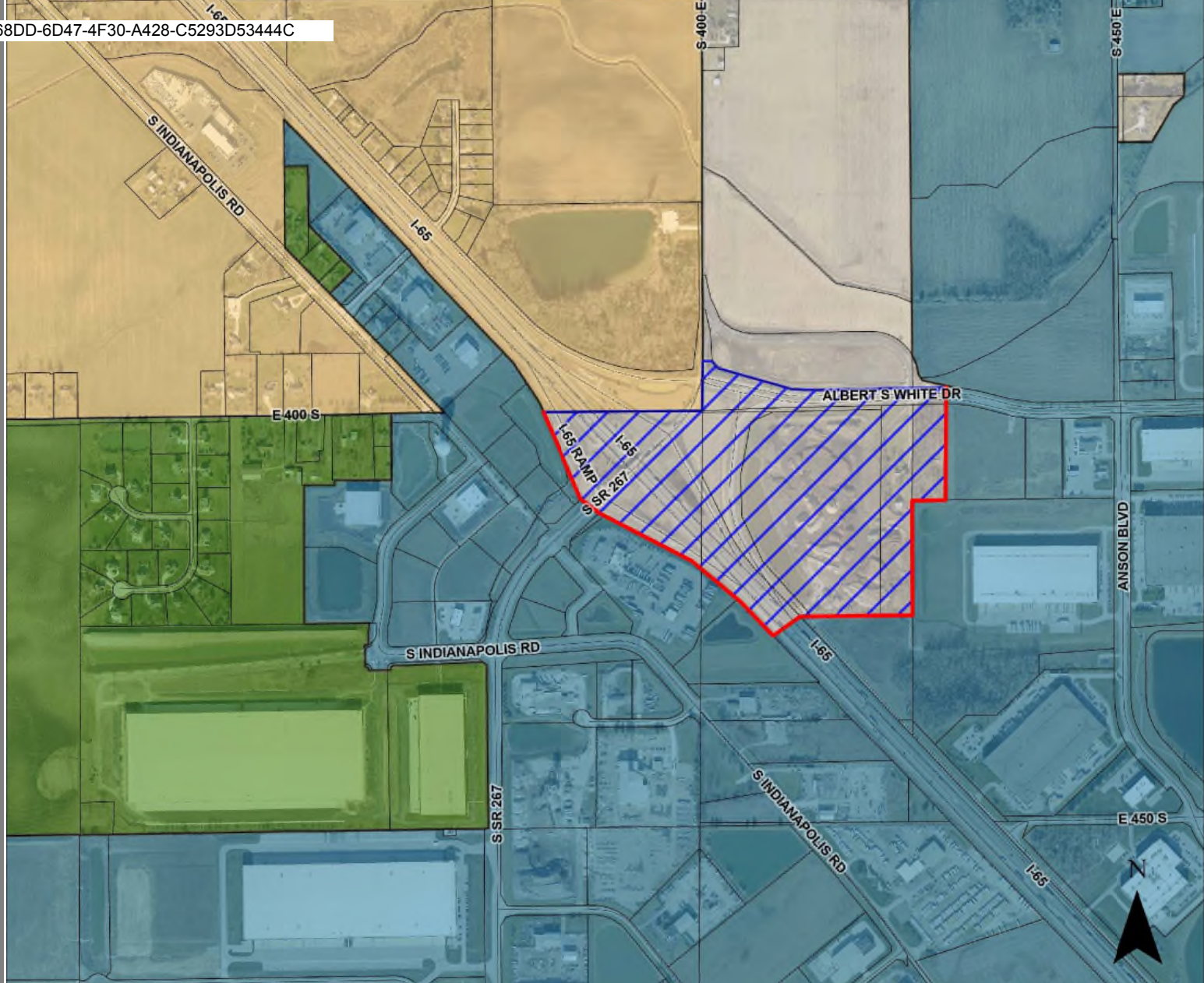
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(317) 867-5888





(voice)

(email)

Plan: Greencycle Super-Voluntary Annexation (final 20221207)



Legend

-  Centerlines
-  Contiguity
-  Parcels
-  Annexation Area


Annexation

- Boundary
- Contiguity
- Estimate
- Acquisition

Parcels

01202320  
Part of 0120210  
Other Rights-of-Way

0 275 550



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

The proposed annexation of the Greencycle Super-voluntary Annexation Area consists of three parcels totaling ~63.89 acres, as presented on the map. (The Greencycle Annexation Area has also been referred to as the "Cumberland & Interchange Right of Way Annexation Area.) The proposed Annexation Area is 100% voluntary. The annexation petition has been drafted 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 southeastern quadrant of the interchange of I-65 and Albert S. White Drive which is a major growth corridor along I-65. The Annexation Area is more specifically located immediately east of I-65 (and directly visible from the interstate highway), and south of Albert S. White Drive. The annexation parcels are currently under-developed and were previously in use as a landscape materials company. In addition, Whitestown will annex highway rights of way adjacent to the privately held parcels. The Albert S. White corridor is rapidly developing as a major industrial corridor with the developmental advantage of direct access to I-65.

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), and more than 150 feet wide at its narrowest point;
  - approximately 63.89 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, as shown on the map. The population density of the Annexation Area is less than 3.0 persons per acre. The Whitestown GIS office calculates that the Annexation Territory as totaling ~63.89 acres. For purposes of this Fiscal Plan the current land use is judged to result in no immediate demand for 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 to Anson Boulevard/CR450E.

### **“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 Albert S. White Corridor is under industrial and commercial 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 Greencycle Parcels*

The Annexation Territory is currently under-developed. Greencycle is a landscape materials operation, supplying mulch, stone and other landscape materials to a variety of consumers. The parcel has no immediate need for municipal utility services in its current use, and is currently being planned for more intense development, consistent with the adjacent development patterns along Albert S. White, as well as along the I-65 corridor 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 volume/frequency necessary to support approved future development. It is further in the best interests of both Whitestown and the landowner that the planning for Whitestown Utility extensions, municipal transportation planning, 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 Greencycle Annexation is undertaken with the assumption of the parcel in its current use. Changes to the land use as a result of approved 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 Greencycle 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 in the southeast quadrant of the I-65 interchange with Albert S. White Drive. The corporate boundaries of Whitestown are currently contiguous with the Greencycle parcels, as shown on the map. the Greencycle Annexation will result in the addition of a short portion of Albert S. White Drive, which the Town of Whitestown is already in the process of improving to serve more intense development along the corridor.

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

The current use of the Greencycle parcels creates minimal impact on stormwater, floodways, and aquifer protection, with minimal runoff. Provisions for stormwater

management, floodways, and aquifer protection will be made a part of Whitestown's development review/approval process, with all necessary and appropriate considerations considered as part of the review/approval process.

## **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 utilities, as well as road improvements to serve the development).

In addition, Whitestown has already initiated major thoroughfare improvements to Albert S. White Drive in the immediate vicinity of the Annexation Territory to support proposed and approved development along the corridor. Such ongoing transportation improvements serve as demonstration of good faith intent by the Town to provide municipal services to the corridor.

### ***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 are currently in place along Albert S. White Drive, and the level of said non-capital service to the Annexation Area will be adjusted within one year of annexation. The projected additional demand for non-capital transportation services resulting from the Greencycle Annexation has already been fully considered on the planning and construction of transportation improvements along Albert S. White Drive.

Furthermore, Whitestown has already provided non-capital utility planning to the Annexation Territory, thereby exceeding the statutory requirement. Whitestown further commits to any necessary additional planning necessary to provide non-capital services resulting from proposed development.

### ***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.*”

Whitestown has already undertaken the cost of capital improvements to Albert S. White Drive in order to accommodate prior annexations and approved development along the corridor. In addition, Whitestown planners confirm that capital water service from Whitestown Utilities is already available to the Annexation Territory and planning staff has confirmed that planning for capital sewer service extensions to the Annexation Territory can be achieved from current capital sewer services located east of the Annexation Territory, and south of Albert S. White Drive.

The Town and landowner project no municipal capital improvements necessary to serve existing parcels at their existing level of land use, however, the process for reviewing/approving proposed development is designed to ensure that all capital municipal services will be provided at a level commensurate with the approved development.



## Fiscal Impact Projections

<b>Fiscal Impact Projections: Greencycle 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>
(changes to election/precinct boundaries at County level)				
Elections (precinct maps)	Non-capital	immediately	\$0	\$ 200
Town Administration & Clerk-Treasurer	Non-capital	2023/24	\$100	\$ 300
Town Council	Non-capital	2023/24	\$ 200	\$ 500
(Estimated costs related to annexation ordinance.)				
Building Commissioner & Plan Commission	Non-capital	2023/24	\$ 300	\$ 600
(Existing land use is Ag (sec 4.1))				
Redevelopment Commission	Non-capital	2023/24	\$ 0	\$ 0
(no impact projected for Redevelopment Commission.)				
Street Department	Non-capital	2023/24	\$0	\$ 500
Street Department*	capital	2024/25	\$ 1,000	\$ 5,000
(Whitestown already serves the Area through township fire partnership.)				
Police Department	Non-capital	2023/24	\$ 500	\$ 1,000
(Whitestown already serves the Area through township fire partnership.)				
Fire Department	Non-capital	2023/24	n/a	n/a
Fire Department	capital	2025/26	n/a	n/a
(Whitestown already serves the Area through township fire partnership.)				
Parks Department	Non-capital	2023/24	n/a	n/a
Parks Department	capital	2025/26	n/a	n/a
(Ag land not expected to generate new parks demand.)				
Sewer Utility	Capital & Non-capital	2024/25	\$ 0	\$ 0
Water Utility	Capital & Non-Capital	2024/25	\$ 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			\$ 2,100	\$8,100

## Appendix A: Legal Description (not provided)

The Whitestown GIS office indicates that the following parcels are included in the Greencycle Annexation (excluding un-numbered right of way parcels):

Parcel number	Description
0120232000	Cumberland
0120232001	Cumberland
0120336000	Cumberland
0120232002	Exempt right of way
0120210002	Exempt right of way

**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)	(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	\$ 1,614,500	\$ 1,102,787,116	\$ 1,104,401,616	\$ 14,824,768	\$ 1,445,754	\$ 268,370	\$ 16,538,891	\$ 1.3423	\$ 0.1311	\$ 0.0243	\$ 1.4977
2024 Pay 2025	\$ -	\$ 1,192,753,745	\$ 1,192,753,745	\$ 16,010,749	\$ 1,563,700	\$ 289,839	\$ 17,864,289	\$ 1.3423	\$ 0.1311	\$ 0.0243	\$ 1.4977
2025 Pay 2026	\$ -	\$ 1,288,174,045	\$ 1,288,174,045	\$ 17,291,609	\$ 1,688,796	\$ 313,026	\$ 19,293,432	\$ 1.3423	\$ 0.1311	\$ 0.0243	\$ 1.4977

(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 to \$0.5020 / \$100, all other things being equal. All other overlapping taxing units will have no significant impact on revenues.

**PARCEL INFORMATION**

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

<u>Parcel ID</u>	<u>Owner</u>	<u>Net Assessed Value</u>	<u>Waiver/Petition</u>
06-07-26-000-008.000-018	Repenning, Winthrop B	\$ 342,700	Yes
06-07-26-000-008.001-018	Cumberland - Whitestown LLC	\$ 974,200	Yes
06-07-26-000-003.000-018	Repenning, John E	\$ 297,600	Yes
06-07-26-000-008.002-018	State of Indiana	\$ -	Yes
06-07-26-000-009.002-018	Boone County Commissioners	\$ -	N/A

## **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.