

**Town of Whitestown, Indiana**

**RESOLUTION NO. 2023- 07**

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

**BPD 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 "BPD Super-Voluntary Annexation" proposed by Ordinance 2023-03.

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 8<sup>th</sup> day of March, 2023, by a vote of 5 in favor and \_\_\_\_\_ against.

THE TOWN COUNCIL OF THE TOWN  
OF WHITESTOWN, INDIANA

DocuSigned by:

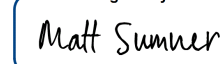


0B754571B1F34FA...

Clinton Bohm, President

**ATTEST:**

DocuSigned by:



UA9483A78E9B4B5...

Matthew Sumner, Clerk-Treasurer  
Town of Whitestown, Indiana

**EXHIBIT A**

**ANNEXATION FISCAL PLAN  
BPD SUPER-VOLUNTARY ANNEXATION**

*Town of Whitestown, Indiana  
Boone County*

# Annexation Fiscal Plan

February 27, 2023 (final)

## ***BPD 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:***

*Wabash Scientific, Inc.*

Michael R. Shaver, President

3799 Steeplechase Drive

Carmel, IN 46032

317/872-9529

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

***Fiscal Projections Prepare by:***

O.W. Krohn & Associates LLP

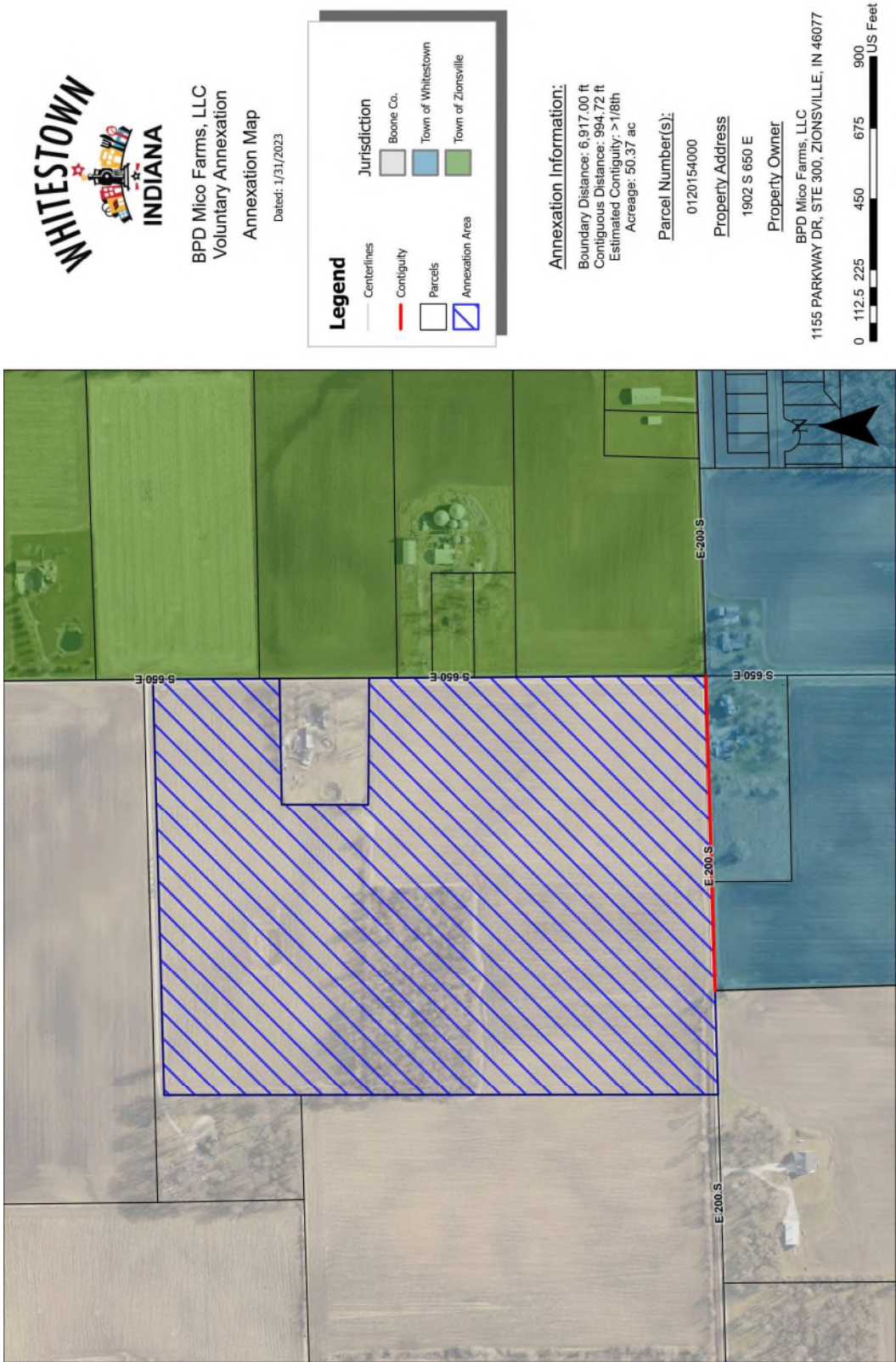
231 East Main Street

Westfield, IN 46074

(317) 867-5888

(voice)

(email)



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

The proposed annexation of the BPD Super-voluntary Annexation Area consists of three parcels totaling ~xx.xx acres, as presented on the map. The proposed Annexation 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 intersection of CR200S and CR650E. The Whitestown municipal boundary is contiguous at CR200S, and Whitestown already provides municipal services along CR200S. The annexation parcels are currently in use as agricultural and woodland uses.

The east side of CR650E is within the municipal boundaries of the City of Zionsville, thereby making the maintenance of CR650E the responsibility of the City of Zionsville.

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 Whitestown GIS staff has calculated the Super-Voluntary Annexation Area to be 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 also calculates that the Annexation Territory is ~50.37 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 at CR200S at/near CR650E.

## **Annexation Area Characteristics Unique to the BPD Annexation**

As shown on the map prepared by Whitestown GIS, the Annexation Area is statutorily contiguous with the municipal boundaries of Whitestown at the south boundary of the subject parcel, along CR200S. As a result of this annexation, a small portion of CR200S will be annexed into Whitestown, along with an obligation to provide capital and non-capital municipal thoroughfare services for that new section of CR200S.

The Annexation Area is simultaneously contiguous with the City of Zionsville along its eastern boundary, CR650E. It is understood and reported that the City of Zionsville conformed and complied with the statutory provisions of IC36-4-3 with regard to providing municipal capital and non-capital road services in this section of CR650S when Zionsville annexed territory on the east side of CR650E. (IC36-4-3 requires that the annexing municipality provide municipal capital and non-capital road services when annexing property along a county road.)

There has been no development proposal submitted for the subject BPD Super-Voluntary Annexation Area, and no predictions as to future development are appropriate to this Fiscal Plan. The Annexation Area shown on the map and described in the annexation ordinance is being annexed by Whitestown in its current form and use.

However, any responsible review of the extant circumstances of the BPD parcel would be expected to consider and note unique characteristics of the Annexation Area for purposes of informing current and future decision making that would have a potential impact on urban policy. As such, it is hereby noted that future development proposals for the Annexation Area should acknowledge that Zionsville is responsible for providing municipal services along CR650E while Whitestown is responsible for municipal services along CR200S, and any future development proposal would be reasonably expected to accommodate those jurisdictions.

In addition, any other unique terms and conditions under which Zionsville annexed certain parts of unincorporated Boone County in the vicinity of the BPD Annexation Area are hereby noted for purposes of this Fiscal Plan, as well as for consideration of future development.

### **“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 CR200S Corridor 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 any approved development occurs, and in accordance with any development agreement that is reached jointly with the landowner.

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

The Annexation Territory is currently under development pressure. The BPD Area is in use as an agricultural parcel, and the parcel also contains a wooded area. The parcel has no immediate need for municipal utility services in its current use. Future development is anticipated to be consistent with development patterns along CR200S, as well as in accordance with Whitestown development standards. As any Town-approved development takes place, the full range of municipal services will be extended, commensurate with the approved development, as part of the zoning and development approval process.

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 any 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 along CR200S.

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

The BPD Annexation is undertaken based on the parcel in its current use. Changes to the land use as a result of proposed development are to be reviewed and approved by the Town in accordance with ordinances and statutes applicable at the time of review. The annexation assures that Whitestown's development standards are fairly applied to all landowners, and that future development standards for the BPD parcel are consistent with and complimentary to the development patterns of the surrounding area. Whitestown, however, has no control over land use decisions related to areas within Zionsville.

***Needed & Can Be Used: Transportation Infrastructure Planning***

The Annexation Territory is located east of the I-65 corridor, and the corporate boundaries of Whitestown are currently contiguous with the BPD parcel, as shown on the map. The BPD Annexation will result in the addition of a short portion of CR200S to the road inventory of Whitestown.

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

The current use of the BPD parcels creates minimal impact on stormwater, floodways, and aquifer protection, with minimal runoff, due to agricultural and wooded uses. Provisions for stormwater management, floodways, and aquifer protection will be a part of Whitestown's development review/approval process, with all necessary and appropriate considerations discussed 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 current 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 likely 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 any proposed development).

In addition, Whitestown has already initiated thoroughfare improvements to CR200S, as well as conducting road maintenance on CR200S, in the vicinity of the Annexation Territory to support existing and proposed 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 CR200S, 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 BPD Annexation has already been fully considered in the planning and construction of transportation improvements along CR200S.



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 any proposed/approved 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 the portion of CR200S which is within the Whitestown corporate boundaries, as well as for other roads serving the immediate area, in order to accommodate prior annexations and approved development along the corridor, and in the vicinity. In addition, Whitestown planners confirm that capital water service from Whitestown Utilities can be extended 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 within the Whitestown corporate boundaries, south of the Annexation Area and CR200S.

The Town and landowner project no municipal capital improvements necessary to serve existing parcels at their existing intensity 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: BPD 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                   | \$ 100                 |
| Town Administration & Clerk-Treasurer   | Non-capital           | 2023/24             | \$100                 | \$ 200                 |
| Town Council  | Non-capital           | 2023/24             | \$ 200                | \$ 300                 |
| (Estimated costs related to annexation ordinance.)  |                       |                     |                       |                        |
| Building Commissioner & Plan Commission   | Non-capital           | 2023/24             | \$ 300                | \$ 500                 |
| (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             | \$100                 | \$ 500                 |
| Street Department*  | capital               | 2024/25             | \$ 500                | \$ 1,000               |
|   |                       |                     |                       |                        |
| Police Department   | Non-capital           | 2023/24             | \$ 200                | \$ 300                 |
|   |                       |                     |                       |                        |
| 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.)<br>(Developer to be responsible for the cost of extending all utilities to serve the proposed development.) |                       |                     |                       |                        |
| Estimated Annual Total Cost   |                       |                     | \$ 1,400              | \$ 2,900               |

## Appendix A: Legal Description

The Whitestown GIS office indicates that the following parcels are included in the BPD Annexation (excluding un-numbered right of way parcels). (see map provided by Whitestown GIS)

| Parcel number | Description         |
|---------------|---------------------|
| 012054000     | BPD Mico Farms, LLC |

### EXHIBIT A LEGAL DESCRIPTION OF THE REAL PROPERTY

The Southeast Quarter of the Southwest Quarter of Section 7, Township 18 North, Range 2 East of the Second Principal Meridian, Worth Township, Boone County, Indiana, containing 40.00 acres, more or less.

**ALSO:**

13.00 acres of even width off the South side of the Northeast Quarter of the Southwest Quarter of Section 7, Township 18 North, Range 2 East of the Second Principal Meridian, Worth Township, Boone County, Indiana.

**EXCEPT THEREFROM** the following described real estate:

A part of the Southwest Quarter of Section 7, Township 18 North, Range 2 East in Boone County, Indiana, more particularly described as follows:

Beginning at a point on the East line of the aforesaid Quarter Section, said point being on an assumed bearing of North, 1061.98 feet North of the Southeast corner of the aforesaid Southwest Quarter Section; continue thence North on the aforesaid East line 272.82 feet; thence South 88 degrees 36 minutes 00 seconds West 389.45 feet to an iron pipe; thence South 00 degrees 13 minutes 30 seconds East along an existing fence 256.17 feet to an iron pipe; thence South 88 degrees 56 minutes 53 seconds East 388.39 feet to the place of beginning, containing 2.3609 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 2024 payable in 2025)

| Assessment<br>Year | Estimated Net<br>Assessed Value<br>Annexation Area | Estimated<br>Town Net<br>Assessed Value | Total Net<br>Assessed Value | Town<br>Levy  | Debt<br>Levy | CCD<br>Levy | Total<br>Town<br>Levy | Estimated<br>Corporate<br>Tax Rate | Estimated<br>Debt<br>Tax Rate | Estimated<br>CCD<br>Tax Rate | Estimated<br>Total<br>Corporate<br>Tax Rate |
|--------------------|--|---|-----------------------------|---------------|--------------|-------------|-----------------------|------------------------------------|-------------------------------|------------------------------|---|
|                    | (1)  | (2)                                     | (3)                         | (4)           | (5)          | (6)         |                       | (7)                                | (5)                           | (6)                          | (8)   |
| 2022 Pay 2023      | \$ -   | \$ 1,178,633,839                        | \$ 1,178,633,839            | \$ 14,564,379 | \$ 2,551,742 | \$ 246,334  | \$ 17,362,455         | \$ 1.2357                          | \$ 0.2165                     | \$ 0.0209                    | \$ 1.4731                                   |
| 2023 Pay 2024      | \$ -   | \$ 1,272,924,546                        | \$ 1,272,924,546            | \$ 15,729,529 | \$ 2,551,742 | \$ 266,041  | \$ 18,547,313         | \$ 1.2357                          | \$ 0.2165                     | \$ 0.0209                    | \$ 1.4731                                   |
| 2024 Pay 2025      | \$ 78,700  | \$ 1,374,758,510                        | \$ 1,374,837,210            | \$ 16,987,892 | \$ 2,976,352 | \$ 287,341  | \$ 20,251,585         | \$ 1.2356                          | \$ 0.2165                     | \$ 0.0209                    | \$ 1.4730                                   |
| 2025 Pay 2026      | \$ -   | \$ 1,484,824,187                        | \$ 1,484,824,187            | \$ 18,346,923 | \$ 3,214,644 | \$ 310,328  | \$ 21,871,896         | \$ 1.2356                          | \$ 0.2165                     | \$ 0.0209                    | \$ 1.4730                                   |
| 2026 Pay 2027      | \$ -   | \$ 1,603,610,122                        | \$ 1,603,610,122            | \$ 19,814,677 | \$ 3,471,816 | \$ 335,155  | \$ 23,621,647         | \$ 1.2356                          | \$ 0.2165                     | \$ 0.0209                    | \$ 1.4730                                   |

(1) We added the existing assessed value of the Annexation Area in Pay 2025.

(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 2023. 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 \$0.0209 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 2023.

(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 \$0.4887 / \$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 one parcel and one owner as shown below.

| <u>Parcel ID</u>         | <u>Owner</u>       | <u>Net Assessed<br/>Value</u> | <u>Waiver/Petition</u> |
|--------------------------|--------------------|-------------------------------|------------------------|
| 06-08-07-000-002.000-018 | BDP Mico Farms LLC | \$ 78,700                     | 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.