

Town of Whitestown, Indiana

RESOLUTION NO. 2023- 33

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

McCoy 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 “McCoy Super-Voluntary Annexation” proposed by Ordinance 2023-22.

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 11th day of October, 2023, by a vote of ____ in favor and ____ against.

THE TOWN COUNCIL OF THE TOWN
OF WHITESTOWN, INDIANA

Eric Nichols, President

ATTEST:

Matthew Sumner, Clerk-Treasurer
Town of Whitestown, Indiana

4647872

EXHIBIT A

**ANNEXATION FISCAL PLAN
MCCOY SUPER-VOLUNTARY ANNEXATION**

*Town of Whitestown, Indiana
Boone County*

Annexation Fiscal Plan

October 5, 2023 (final)

McCoy 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:

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**5270 E 300 S Super Voluntary
Annexation**

Annexation Map

Dated: 8/31/2023

Legend

- Contiguity
- Parcels
- Annexation Area
- Centerlines
- Jurisdiction**
- Boone Co.
- Town of Whitestown

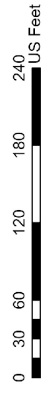
Annexation Information:

Boundary Distance: 705.02 ft
 Contiguous Distance: 314.18 ft
 Estimated Contiguity: > 1/8th
 Acreage: 0.70 ac

Parcel Number(s):
 012-03350-00

Property Address
 5270 E 300 S

Property Owner
 MCCOY ZACHARY



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

The proposed annexation of the McCoy Super-voluntary Annexation Area consists of one parcel totaling ~0.7 acres, as presented on the Annexation Map (above). 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 on the north side of CR300E, stretching northward from CR300S to the existing municipal boundaries of Whitestown, as previously established, and as shown on the Annexation Map. The McCoy parcel (# 012-03350-00, as shown on the map) is contiguous with the corporate limits of Whitestown on its northern boundary with parcel # 012-02180-00 (Hancock), and also contiguous on its southern boundary with parcel # 012-0413-00 (Hockett). Parcels located immediately east and west of the McCoy Annexation Area (which is only one parcel) are not incorporated.

Whitestown provides municipal services to parcels east of the Annexation Area, along CR300S. The annexation parcel is currently in use as rural residential land.

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 0.7 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 Annexation Map. The population density of the Annexation Area is assumed to be at or above 3.0 persons per acre, based on map and site review. The Whitestown GIS office also calculates that the Annexation Territory is ~0.7 acres. For purposes of this Fiscal Plan the current land use is judged to require municipal services at the request of the property owner. (Municipal services are already provided to parcels located east of the Annexation Area along CR300S.)

Annexation Area Characteristics Unique to the McCoy Annexation

As a result of this annexation, there will be no additional roadway segments added to the capital and non-capital service responsibility of Whitestown. The sections of CR300S contiguous with the McCoy Annexation Area have already been annexed by the Town as a result of previous annexations. The McCoy Annexation Area has no immediate proposals for redevelopment. As such, the Annexation Area shown on the map and described in the annexation ordinance is being annexed by Whitestown in its current form and use.

“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). This annexation is pursued in conformity with a Petition for Annexation from 100% of property owners, and the Town, 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). It is clear that the CR300S corridor is under development pressure, while also having landowners seeking municipal services.

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, and in accordance with any development agreement that might be subsequently approved jointly with the landowner.

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

The Annexation Territory is currently developed as rural residential. While the Annexation Area has no immediate need for municipal utility services in its current use, Whitestown Utility services can be requested by the landowner and can be extended from existing services farther east along CR300S, in accordance with existing utility policies.

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 and extending utility and other municipal services at levels of volume/frequency necessary to support existing and 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 utility service is adequate to serve future development along CR300S.

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

The McCoy Annexation is undertaken based on the current rural residential use.

Needed & Can Be Used: Transportation Infrastructure Planning

The McCoy Annexation will not result in the addition new roadway segments to the road inventory of Whitestown.

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

The current rural residential use of the McCoy parcels creates minimal impact on stormwater, floodways, and aquifer protection, with nominal runoff, in accordance with county standards. In the event of changes to the existing level of land use, 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 already provided)
- Police Department (non-capital services only already provided)
- Street Department (non-capital & capital services already provided)
- 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 section 5.1 (100% voluntary annexation). This Fiscal Plan assumes that any municipal property tax exemptions applicable to the McCoy parcel will be negotiated with the Town and the County. Inasmuch as the landowner has voluntarily petitioned for annexation, the Town has reasonably determined that any additional property taxation resulting from annexation has been duly considered and resolved.

The Town will therefore provide appropriate municipal services to the existing annexation parcel from existing/budgeted revenues until such time as the municipal share of property taxes begins to accrue to the Town.

With respect to capital expenditures, Whitestown anticipates the extension of municipal utility services in cooperation with the landowner, and at a level of capital and non-capital service commensurate and compatible with both the Town's policies and the service demands of any future approved development. In addition, Whitestown has already initiated thoroughfare improvements to other sections of the CR300S corridor, as well as conducting road maintenance on CR300S in the vicinity of the Annexation Territory to support existing and proposed development along the corridor.

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 Annexation Territory in a manner consistent with the development status of the Annexation Territory. Police patrols, fire protection, and street services are currently in place along CR300S, and the level of said non-capital service will be adjusted to serve the Annexation Area within one year of annexation.

Furthermore, Whitestown has already provided preliminary non-capital utility planning to the CR300S corridor, 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 committed to, or otherwise undertaken the cost of capital improvements to portions of CR300S to the east of the Annexation Area which is already 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 and sewer services from Whitestown Utilities can be extended to the Annexation Territory, and planning staff has confirmed that planning for capital water and sewer service extensions to the Annexation Territory can be achieved from current capital sewer services located within the Whitestown corporate boundaries, along the CR300S corridor.

Fiscal Impact Projections

Fiscal Impact Projections: McCoy 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	\$100	\$ 200
Town Administration & Clerk-Treasurer	Non-capital	2024/25	\$100	\$ 200
Town Council	Non-capital	2024/25	\$ 300	\$ 500
(Estimated costs related to annexation ordinance.)				
Building Commissioner & Plan Commission	Non-capital	2024/25	\$ 200	\$ 500
(Existing land use is Ag (sec 4.1))				
Redevelopment Commission	Non-capital	2024/25	\$ 0	\$ 0
(no impact projected for Redevelopment Commission.)				
Street Department	Non-capital	2024/25	\$ 0	\$ 0
Street Department*	capital	2025/26	\$ 0	\$ 0
(Planning for capital improvements to thoroughfares will be undertaken in consideration of proposed development in the overall area, as well as connectivity to major transportation corridors.)				
Police Department	Non-capital	2024/25	\$ 100	\$ 300
(Police patrols projected to begin within 1 year of annexation.)				
Fire Department	Non-capital	2024/25	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	2024/25	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			\$ 700	\$ 1,700

Appendix A: Legal Description

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

Parcel number	Description
012-03350-00	Zachary McCoy (rural residential) 5270 E 300S

Appendix B: OW Krohn Schedules

Town of Whites town

Estimated Assessed Value and Tax Rate Impact from Annexation
(Assumes first year tax collection from Annexation Area is 2024 payable in 2025)

Assessment Year	Estimated Net Assessed Value Annexation Area (1)	Estimated Town Net Assessed Value (2)		Total Net Assessed Value (3)	Town Levy (4)	Debt Levy (5)	CCD Levy (6)	Total Town Levy	Estimated Corporate Tax Rate (7)	Estimated Debt Tax Rate (5)	Estimated CCD Tax Rate (6)	Estimated Total Corporate Tax Rate (8)
		Assessed Value	Assessed Value									
2022 Pay 2023	\$ -	\$ 1,178,633,839	\$ 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	\$ 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	\$ 158,900	\$ 1,374,758,510	\$ 1,374,917,410	\$ 1,374,917,410	\$ 16,987,892	\$ 2,976,352	\$ 287,358	\$ 20,251,602	\$ 1.2356	\$ 0.2165	\$ 0.0209	\$ 1.4730
2025 Pay 2026	\$ -	\$ 1,484,910,803	\$ 1,484,910,803	\$ 1,484,910,803	\$ 18,346,923	\$ 3,214,832	\$ 310,346	\$ 21,872,101	\$ 1.2356	\$ 0.2165	\$ 0.0209	\$ 1.4730
2026 Pay 2027	\$ -	\$ 1,603,703,667	\$ 1,603,703,667	\$ 1,603,703,667	\$ 19,814,677	\$ 3,472,018	\$ 335,174	\$ 23,621,869	\$ 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 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 \$0.4893 / \$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 Value</u>	<u>Waiver/Petition</u>
012-03350-00	Mccoy, Zachery	\$ 158,900	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.