

# **THORNTOWN, INDIANA**

**Fiscal Plan for the Proposed Voluntary Annexation**

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## Contents

	<u>Page</u>
Contents	1
Description of property to be annexed	2
Reasons for the annexation	3
Population, Zoning and Contiguity	4 - 5
Deferral of date, Need and economic impact to residents	5
Comparison of tax rates	7 - 8
Projected plan to provide services	8 - 21
Hiring of employees whose jobs were eliminated	22
Summary	22
Appendix A - Legal Descriptions of Proposed Annexation Area	
Appendix B - Detail Map of the Proposed Annexation Area	
Appendix C - Detail of Contiguity Calculations and Parcel Information	
Appendix D – Four-Year Financial Projections	

## Thorntown Fiscal Plan – January 2023

### **1. Description of Property to Be Annexed**

The Town of Thorntown (Town) is evaluating the voluntary annexation of a part of the southeast quarter of Section 23, Township 19 North, Range 2 West, in Sugar Creek Township Boone County, Indiana, described as follows:

Commencing at a capped rebar marking the northeast corner of said Section 3; thence North 89 degrees 16 minutes 58 seconds West 1040.09 feet along the north line of said Section 3 to a 5/8 inch diameter reinforcing steel bar with a yellow plastic cap marked "CN 5/8" (hereinafter called a capped rebar set) marking the point of beginning of this description, said point being located at the base of a power pole (west side); thence South 0 degrees 29 minutes 52 seconds West 977.71 feet along the West boundaries of Royal Crossing Subdivision, Westwood Addition-Part One to a capped rebar set; thence South 89 degrees 13 minutes 56 seconds West 1008.47 feet to a capped rebar set; thence North 89 degrees 13 minutes 56 seconds East 330.00 feet to a cotton gin spike set on the approximate centerline and in the asphalt service of State Road 47; thence South 89 degrees 13 minutes 56 seconds East 100.00 feet along said centerline to a cotton gin spike; thence South 0 degrees 34 minutes 42 seconds West 330.00 feet to a capped rebar set; thence South 89 degrees 13 minutes 56 seconds East 6.59 feet to a capped rebar set on the west line of said Royal Crossing Subdivision; thence South 0 degrees 29 minutes 52 seconds West 534.58 feet along said west line to the post of beginning. As more fully described in Appendix A, the legal description.

Containing 61.88 acres, more or less.

The property consists of the following 4 parcels: Parcel numbers: 06-09-03-000-012.000-014, 06-09-03-000-013.000-014, 06-13-34-000-001.001-014, 06-13-34-000-033.000-014.

The property is contiguous to the Town of Thorntown corporate limits.

The parcels are in Sugar Creek Township in the Western Boone County Community School District

The parcels are being requested to be annexed into the Town corporate limits by the owners of the parcels as a super-voluntary annexation (100% of property owners requesting to be annexed).

The parcel proposed to be annexed is specifically described by legal descriptions and physical maps (see Appendices B). These items are contained in the Appendices to our report, including: Appendix A - The legal descriptions of the parcel, Appendix B - The

detail map of the annexation parcels, Appendix C – The contiguity calculations and parcel information for the annexation area, Appendix D - 4-year financial projections.

The description of the individual parcels is as follows:

Parcel Number 06-13-34-000-033.000-014 (Local Parcel Number 009-02090-00)

Size equals 12.33 acre. Listed Property Owner: Scott Schuler, Property Address is 8401 W SR47 (Est) Thorntown, Indiana 46071, County – Boone, Township – Sugar Creek, Property Class – 100, Agricultural Vacant Land, Land Value \$16,600, Improvement Value \$0, Total Value \$16,600. Zoned 100 Agricultural. Public utility service none.

Parcel Number 06-13-34-000-001.001-014 (Local Parcel Number 009-01700-01)

Size equals 13.12 acre. Listed Property Owner: Scott Schuler, Property Address is 8201 W SR47, Thorntown, Indiana 46071, County – Boone, Township – Sugar Creek, Property Class – 100, Agricultural Vacant Land, Land Value \$19,400, Improvement Value \$0, Total Value \$19,400. Zoned 100 Agricultural. Public utility service none.

Parcel Number 06-09-03-000-012.000-014 (Local Parcel Number 009-04710-00)

Size equals 22.40 acre. Listed Property Owner: Scott Schuler, Property Address is 8205 W SR47, Thorntown, Indiana 46071, County – Boone, Township – Sugar Creek, Property Class – 100, Agricultural Vacant Land, Land Value \$32,200, Improvement Value \$0, Total Value \$32,200. Zoned 100 Agricultural. Public utility service none.

Parcel Number 06-09-03-000-013.000-014 (Local Parcel Number 009-02240-00)

Size equals 13.95 acre. Listed Property Owner: Scott Schuler, Property Address is 8403 W SR47, Thorntown, Indiana 46071, County – Boone, Township – Sugar Creek, Property Class – 100, Agricultural Vacant Land, Land Value \$23,100, Improvement Value \$0, Total Value \$23,100. Zoned 100 Agricultural. Public utility service none.

All parcels currently taxed by the following units: Boone County, Sugar Creek Township, Western Boone Community School District, Thorntown Community Library. After the annexation the property will continue to be taxed by these units and additionally by the Town of Thorntown.

**2. Reason for the Annexation**

The parcel to be annexed is being requested to be annexed into the town by 100% of the owners of the parcel. The parcel is needed and is expected to be beneficial to the Town in the near future (within 4 –years). Reasons for the annexation include: 1. The area meets the State of Indiana’s annexation contiguity requirements, 2. 100% of the property owners of each individual parcel are requesting annexation into the Town corporate limits, 3. The area is needed and can be used by the Town to support economic development, 4. The area

is needed and is currently using and/or benefiting from Town services, 5. The area is needed and can be used by the Town to influence surrounding development, 6. The area is needed to provide a more equitable tax liability among residents (some town services already being provided to this area).

The individual annexation areas have the following Town services and are currently benefiting from Town services, as follows:

Essential municipal services currently in close proximity or available include electric (Town). There is a Town sanitary sewer main and a Town water main in close proximity to the parcels. The Thorntown town park and library are available to the area, the Thorntown town police service is usually a first responder for this area. This parcel is contiguous to the Town and uses Town streets to access Town businesses and Town economic and health services essential for life and comfort essentially providing these services in the same manner as are provided to residents of the Town.

### **3. Population and Demographics**

The town of Thorntown had a population in 2010, as reported by the US Census of 1,520 and a population of 1,432 in the 2020 Census. Thorntown is located in northwest corner of Boone County approximately 6 miles northwest of Lebanon, 15 miles east of Crawfordsville, 25 miles southeast of Lafayette and 30 miles northwest of Indianapolis. Thorntown's location gives its residents many out-of-town employment opportunities.

### **4. Population Density**

The estimated population density of the proposed annexation parcels is currently NOT in excess of 3 persons per acre.

### **5. Subdivision**

The proposed annexation parcel is less than 60% subdivided. And is un-platted.

### **6. Current Zoning of the Proposed Annexation Area**

All 4 parcels are zoned Code 100 – Agricultural Vacant Land.

### **7. Zoning Authority**

The Boone County Area Plan Commission (PAC) was created as required by IC 36-7-4-401 and is the building and planning authority for the County but not for the Town of Thorntown. The PAC assigns addresses to the properties, reviews proposed development plans, subdivision applications, and amendments to the Thorntown zoning ordinance and maps. The PAC also makes recommendations to the Council regarding the amendments and current and future development of the Town of Thorntown.

The Town of Thorntown has a Planning Advisory Commission, formed on December 2018.

Meetings are held on the second Monday of each month at the Town Hall at 6:00 PM. The Plan Commission agenda is published in advance of each meeting on the Town website, along with the minutes of past meetings.

The amended chapter 152, Planning and Development Zoning is the document that serves as Thorntown's zoning ordinance.

The areas to be annexed are zoned as follows:

Parcel Number 06-13-34-000-033.000-014 (Local Parcel Number 009-02090-00)

Size equals 11.04 acre. Zoned 100 Agricultural.

Parcel Number 06-13-34-000-001.001-014 (Local Parcel Number 009-04700-01)

Size equals 13.12 acre. Zoned 100 Agricultural.

Parcel Number 06-09-03-000-012.000-014 (Local Parcel Number 009-04710-00)

Size equals 22.4 acre. Zoned 100 Agricultural.

Parcel Number 06-09-03-000-013.000-014 (Local Parcel Number 009-02240-00)

Size equals 13.95 acre. Zoned 100 Agricultural.

## **7. Contiguity**

Based on the survey commissioned by the Town by MS Consultants, Inc., of Indianapolis, Indiana. The proposed annexation area has the following contiguity calculations.

Contiguous Town Boundary = 1848.88 feet.

Annexation Area Boundary = 7587.72 feet

Contiguity percentage = 24.4%

The annexation area meets the 1/3 contiguity requirements.

## **8. Deferral of Effective Date of Annexation**

The Town reserves the right to consider requests to postpone or delay the initial effective date of the proposed annexation (per IC 36-4-3-8). The purpose of this delay, if

implemented, would be to allow the affected parties time to discuss the optimal means of providing service to the proposed annexation area.

This deferral could provide a property tax savings to the existing property owners in the proposed annexation area. This deferral will only be considered if it is requested by a significant number of property owners from the proposed annexation area and only if the request for the deferral is made in conjunction with the provision of a legally binding voluntary annexation petition.

Regardless of the request for deferral of a significant portion of the property owners and the receipt of a voluntary annexation petition, the Town will still only consider the deferral if it can be determined, by the Town, that there will be no significant adverse consequences to the Town by granting the deferral.

#### **9. Needed and Can Be Used**

The proposed annexation area is needed and can be used by Thorntown for its development. The area is contiguous to the Town's current development. The proposed annexation area is currently zoned for agricultural use.

The proposed annexation area is currently using and benefitting from various Town services and the availability of Town Services. These services include the availability of water service, sewage service, library service, park services, street services and police services.

The Town currently has the capacity to provide this area's non-capital and capital services in a similar or equivalent manner to the services it is providing to the current Town residents.

#### **10. Economic Impact of the proposed annexation to the residents in the current corporate limits and the current and future residents of the proposed annexation area.**

It is anticipated that municipal services can be provided to the proposed annexation area with little or no impact in property taxes to the Town residents and with little or no impact to the current and future residents of the proposed annexation area.

Sanitary sewer services – sanitary sewer services are not currently provided by the Town. If in the future the parcels want to connect to the Town sewage system there are Town sewage mains in the area that can allow connection at little or no cost to the Town above the required connection charges in the Town sewage ordinances. The cost for this service will not change due to annexation for customers either inside or outside the Town's corporate limits.

Potable water services – water services are not currently provided by the Town. If in the future the parcels want to connect to the Town water system there are Town water mains

in the area that can allow connection at little or no cost to the Town above the required connection charges in the Town water ordinances. The cost for this service will not change due to annexation for customers either inside or outside the Town's corporate limits.

Some services are provided by the County or the Township (court services) and these governmental units will continue to provide service (without change caused by annexation).

Finally, some services that will be provided by the Town that are currently being provided by the County, such as road and street repair, snow removal and police service (to the extent the Town is not already providing these services)). It is believed that these services can be provided for a cost that will not exceed to the Town the cost that the County is currently ~~collecting through property taxes on parcels in those services, assuming that there will be no~~ additional cost to either the Town or the newly annexed area for these services.

This report gives an analysis of each individual capital and non-capital service identified as being provided to the area. It also projects an increased cost to the Town of providing that service to the proposed annexation area. Any increase in cost will have to be met by an increase in annual receipts – which would generally be provided by an increase in the property tax rate. If the projected increase in cost of providing the service is zero, no increase in the property tax rate would be needed to provide this service and therefore there would be no economic impact to the Town or the proposed annexation area from the Town providing this service.

**11. Comparison of Tax Rates Between Residents in the Town of Thorntown and the Residents of Sugar Creek Township.**

The Town of Thorntown is located in Sugar Creek Township in Boone County. The parcels to be annexed are all currently contained in the boundaries of Wayne Township. A comparison of the 2021 pay 2022 property tax rates of the Town of Thorntown and Sugar Creek Township (per Boone Co. Treasurer) are as follows:

	<u>2022 Pay 2023 Gross Tax Rate</u>
Town of Thorntown	1.7551 (per \$100 of AV)
Sugar Creek Township	1.3177 (per \$100 of AV)
Difference	0.4504 (per \$100 of AV)

The increase in the total tax rate of a resident of the Township becoming a resident of the Town is 0.4504 (per \$100 of AV).

Parcel Number 06-13-34-000-033.000-014 (Local Parcel Number 009-02090-00)

Size equals 11.04 acre. AV = \$16,600. Added annual tax due to annexation = \$74.77.

Parcel Number 06-13-34-000-001.001-014 (Local Parcel Number 009-04700-01)



Size equals 13.12 acre. AV = \$19,400. Added annual tax due to annexation = \$87.38.

Parcel Number 06-09-03-000-012.000-014 (Local Parcel Number 009-04/10-00)

Size equals 22.4 acre. AV = \$32,700. Added annual tax due to annexation = \$147.28.

Parcel Number 06-09-03-000-013.000-014 (Local Parcel Number 009-02240-00)

Size equals 15.95 acre. AV = \$25,100. Added annual tax due to annexation = \$104.04.

The total additional annual tax receipts to the Town from the 4 parcels being annexed into the Town is \$413.47.

The total decrease to the Township of these 4 parcels being annexed into the Town is \$77.02 (due to 2 township fire tax rates that the Township charges – but residents of the Town are not charged.)

11. **Proposed Plan to Provide Fire Municipal Services to the Proposed Annexed Area**

The residents living within the corporate boundaries of the Town currently receive the following services. The Plan-To-Provide-Services list who provides these services and whether their nature is capital, non-capital, or both.

1. Administration - Town Council – non-capital
2. Financial – Town Clerk-Treasurer – non-capital
3. Police – Town Police Department – non capital and capital
4. Fire – Fire Territory Fire Department – Not provided by the Town
5. Streets and Roads – Town Street Department – capital and non-capital
6. Water service – Town water utility – Not provided by the Town
7. Sanitary sewer service – Not provided by the Town
8. Electric service – Town
9. Storm sewer service – Town – capital
10. Street Lighting – Town – capital
11. Planning and Zoning – Not provided by the Town
12. Parks – Town – non-capital
13. Trash – Town – non-capital

12. **Plan to Provide Non-Capital Services**

The Town will provide all non-capital services to the proposed annexation area within one year after the effective date of the annexation. These non-capital services will be provided to the proposed annexation area in an equivalent standard and scope to the non-capital services currently being provided within the Town's corporate limits. It is the intention of

the Town to fully comply with the requirements of IC 36-4-3, as it relates to the provision of equivalent standard and scope of non-capital services to the proposed annexation area.

A. Electing of Municipal Officials

Residents of the proposed annexation area that meet the general voting eligibility requirements of the State of Indiana and are registered in the County will be eligible to participate in all municipal elections held to vote on the election of municipal officials and the determination of municipal issues beginning on the effective date of the annexation.

B. Town Administration (Non-Capital)

The town administration develops and administers municipal policy, as well as dealing with citizens requests of various types. The elements of the Town Administration include the following: the Town Council; the Town Clerk-Treasurer; the Town Marshal and all department leaders of the Town. The Town Administration works to utilize Town resources to the best advantage of the Town residents and to efficiently, effectively and fairly provide basic services to the Town residents.

The administration services of the Town will be made available to the residents of the proposed annexation area immediately on and after the effective date of annexation. Upon the effective date of the annexation, the Town will issue all resolutions, ordinances and other documentation to be put into place and become effective so as to allow all capital and non-capital services to be extended to the proposed annexation area as set out in this fiscal plan.

Certain administrative services of the Town are currently already available or are already being provided to the residents of the proposed annexation area. Residents from areas outside the Town's corporate limits frequently attend Town meetings and call Town officials to obtain information, receive updates, express opinions and seek assistance on a number of issues and concerns.

Within one year of the effective date of the annexation, the Town will provide Town Administration services to the proposed annexation area in equivalent standard and scope to the standard and scope of these services that it provides to the current town residents.

The number and make-up of the Town Administration is not expected to need to change as a result of the proposed annexation and the service of the proposed annexation area. Projected increase in the Town's annual cost of Town Administration due to annexation - \$0.00.

C. Clerk Treasurer (Non-Capital)

The Clerk Treasurer is the town's primary fiscal officer. The Clerk Treasurer's responsibilities include: receive and care for Town monies; keep Town accounts and financial records; manage the Town's finances; prepare the Town budget; maintain the Town's records; issue all municipal licenses and collect all fees; serve as clerk to the legislative body; record legislative proceedings; administer oaths and take depositions, and serve as clerk to the Town Court.

The services of the Town's Clerk-Treasurer will be made available to the residents of the proposed annexation area immediately on and after the effective date of annexation to the proposed annexation area in equivalent standard and scope to the standard and scope of these services that it provides to the current town residents.

The duties and responsibilities of the Clerk-Treasurer are not expected to change in a degree that would cause any increase in overall time to the Clerk-Treasurer or increase in cost to the Town. The projected increase in Town's annual cost for its Clerk Treasurer due to annexation - \$0.00.

D. Town Council (Non-Capital)

A five member Town Council elected by the citizens serves as the executive and legislative branch of the local Town Government. A Town Council President and Vice-President are chosen among the members of the Town Council. The Town Council serves as the legislative and executive branches of government for the town. The Town Council passes ordinances and resolutions to govern town matters. The Town Council also establishes salaries for town employees, appoints officeholders, passes a yearly budget, and sets water and storm utility rates.

Certain administrative services of the Town Council are currently already available or are already being provided to the residents of the proposed annexation area. Residents from areas outside the Town's corporate limits frequently attend Town meetings and call Town officials to obtain information, receive updates, express opinions and seek assistance on a number of issues and concerns.

The services of the Town Council will be made available to the residents of the proposed annexation area immediately on and after the effective date of annexation, to the proposed annexation area in equivalent standard and scope to the standard and scope of these services that it provides to the current town residents.

The duties and responsibilities of the Town Council are not expected to need to change as a result of the proposed annexation and the service of the proposed annexation area. Projected increase in the Town's annual cost of the Town Council due to annexation - \$0.00.

E. Town Court (Non-Capital)

The responsibilities and duties of a Town Court include, but are not limited to, adjudicating and processing of motor vehicle traffic tickets; collecting fines and bails; and handling and hearing matters relating to small claims and zoning/code infractions.

Currently, the Town has a Town Court. The Court is located at the Town Hall and meets on Tuesdays and Thursdays from 6:00Pm to 8:00 PM.

Since the Town has a Town Court and will provide Town Court services to the proposed annexation area, there could be an additional cost to the court from the additional residents in the proposed annexation area. However, the projected net increase in Town's cost for its Town Court services due to annexation is - \$0.00.

F. Emergency Communication (Non-Capital)

The Town is provided emergency communication services through a cooperative agreement with the County Sherriff's department. Therefore, emergency communications are not a service currently being provided to the residents inside the Town's corporate limits by the Town. The provision of this service and the provider of this service will not change to either the Town or the proposed annexation area as a result of the proposed annexation.

Since the Town does not provide these services to the current residents of the Town and will not provide emergency communication services to the proposed annexation area, the projected net increase in Town's annual cost for emergency communication services due to annexation is \$0.00.

G. Police Department (Capital and Non-Capital)

The Thorntown Police Department is established under the Indiana State town marshal system. The town council appoints a town marshal and deputy marshals serve under the marshal. The police department is responsible for investigating crimes, patrolling town streets, traffic control, public safety, and crime prevention. The Town currently has 12 police officers. The police department utilizes fully equipped and modern police cars. The police department has offices in the Town. The Town is 0.61 square miles. The Town police department has 1 officer for every 19.7 square miles.

Currently, the County Sheriff Department provides police service to the Township and the County with the Town police acting as backup. The County Sheriff's Department has approximately 54 officers (including reserve officers) and services

418 square miles in the County and serves a population of 73,052. The County has 1 officer per 7.7 square miles.

After annexation the Town police will be the primary police service to the newly annexed area with the County acting as backup. Currently, the Township sheriff department provides police service to the proposed annexation area (and the rest of the County). Any citations, infractions or other violation are sent to county courts in the location for processing. Post annexation the Thorntown police department will provide police service to the area and processing of all traffic and other infractions will be handled in the same manner as they are being handled currently, by Boone County.

Currently, the County provides one police officer to every 1,352 residents of the County. The Thorntown police department services a population of 1,432 and provides one police officer to every 119 residents. After annexation the newly annexed area will benefit from the greater ratio of police officers to residents that the Town provides in comparison to the County (one officer to every 119 residents).

The provision of police service to the proposed annexation area is projected to require the services of 0 new police officers (full, part-time or reserve), in addition to the current officer roster of the Town.

The Town's current police department was historically funded through a portion of the Town's MVH and the General Fund distributions and additional appropriations. After July 1, 2017, MVH funds may no longer be used for law enforcement purposes. Future funding for police services will come from General Fund distributions.

The services of the Town Police Department will be made available to the residents of the proposed annexation area within one year after the effective date of annexation on an equivalent standard and scope to the standard and scope of police services being provided to the current residents of the Town. The Town will begin phasing in service immediately after annexation and during the first year will partially share the policing responsibilities of the proposed annexation area with the county.

The duties and responsibilities of the Police Department will increase slightly due to the increased area to be patrolled and the increase in population to respond to. However, the small increase in duties and responsibilities is expected to be able to be handled by the current police roster, with assistance from the county sheriff department, without any increase in hours worked, officers hired or training budgeted. The projected net increase in Town's annual cost for its Police Department due to annexation - \$0.00.

#### H. Fire Protection Services (Capital and Non-Capital)

Fire protection services are provided by the Thorntown/Sugar Creek Volunteer Fire Department. These are two different entities – but for technical and funding reasons, both operate from the same station and share equipment. The fire station is located in Thorntown. The Fire Department has over 25 voluntary firefighters, 2 fire engines, 1 tactical truck and 2 tanker trucks.

The small size of the additional parcels in the proposed annexation area and the fact that all the parcels are vacant lots causes no increase in the cost of fire protection services to serve these additional parcels. The projected net increase in Town's annual cost for fire protection services due to annexation is - \$0.00.

#### I. Street Department (Non-Capital)

The Thorntown street department is responsible for all maintenance and clearing of the town streets and the maintenance of the town street signs. The Town contracts most of its capital street work to private contractors, with the town employees providing the maintenance work. The street department's typical non-capital services include: patching holes, plowing snow, installing street signs and painting curbs inside the current corporate limits of the Town (sidewalk maintenance is the responsibility of the property owner).

Currently the residents in the area proposed to be annexed receive the benefit of the Town maintained streets in their commutes to and from work and in the use of Town streets for shopping, access to restaurants, and travel to gas stations, repair shops and entertainment locations.

The Town has examined the roads in the proposed annexation area and has concluded that substantially all of the roadway in the proposed annexation area do meet or exceed the minimum standards of the Town. The Town states, by way of an indication of its minimum roadway standard, that there exist no gravel roads within the current corporate limits of the Town.

The Town projects that it will require no additional equipment to provide Street Department services to the proposed annexation area. These services include: street maintenance, street paving, snow removal and de-icing.

The Town's Street Department is funded by a combination of LR&S and MVH distributions. These distributions are expected to increase and the increase in these funds is expected to pay for any additional costs of the Street Department's contracted services due to providing that service to the proposed annexation area.

The Town will provide non-capital street department services to the proposed annexation area beginning one year after the effective date of annexation. This will

be provided to the proposed annexation area in equivalent standard and scope to the standard and scope of these services that it provides to the current town residents.

The projected net increase in Town's annual cost for the provision of Street Department services due to annexation is \$0.00, as shown in summary in Appendix C. It is expected that any Street Department services provided to the proposed annexation area will be funded from the additional MVF and LRS receipts received by the town for the proposed annexation area.

J. Water Utility Service (Capital and Non-Capital)

Water utility service can have both non-capital and capital components. The non-capital component would be the provision of water service to any parcel not currently having water service. This might require a connection of any necessary service in the parcels which would be accomplished for a fee (per the water rate ordinance) that is based on the cost of providing that service.

Water service can have a capital component if the water utility needs to upgrade its pumps, treatment or storage for the additional water usage in the annexed area. This parcel does not already have water service. The service of this small a lot would not cause the water utility to expand its transmission main, its storage capacity or its water supply or water treatment system.

Potable water service is an enterprise fund operation of the municipality – and as such it is self-supported from user fees and is not funded from property tax collections and is not a part of the typical annual municipal budgeting process.

The Town's water services are self-supporting through a user fee structure. The collections of user fees pay for the operation, maintenance, repair and replacement of the Town's water infra-structure and operations. Additionally, the Town issues revenue bonds to finance new infra-structure and the re-habilitation of aging infra-structure. The debt service and debt service reserve requirements of these bond issues is also paid from the collection of user fees.

The Town will provide non-capital water service to the proposed annexation area within one year after the effective date of annexation. This service will be provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town

The town has reviewed maps of the proposed annexation area and believes that either the town already has water mains available to serve this area (within 100 feet) or that any developer developing these parcels will pay for the cost of running water main to this area, or that water mains can be extended to serve this area for a minimal cost that will not affect the current level of rates and charges to the Town's current water customers.

The projected net increase in Town's cost for of potable water service due to annexation is - \$0.00.

K. Sanitary Sewer Service (Capital and Non-Capital)

Sanitary sewer utility service has capital and non-capital components.

Sewage service can have a capital component if the sewage utility needs to upgrade its pumps, treatment or collection systems for the additional sewage flows in the annexed area. The parcels do not already have sewage service. The service of these small lots would not cause the sewage utility to expand its collection mains or its sewage treatment system.

Sanitary sewer service is an enterprise fund operation of the municipality – and as such it is self-supported from user fees and is not funded from property tax collections and is not a part of the typical annual municipal budgeting process.

The Town's sewage services are self-supporting through a user fee structure. The collections of user fees pays for the operation, maintenance, repair and replacement of the Town's sewage infra-structure and operations. Additionally, the Town issues revenue bonds to finance new infra-structure and the re-habilitation of aging infra-structure. The debt service and debt service reserve requirements of these bond issues is also paid from the collection of user fees.

The Town will provide non-capital sewage service to the proposed annexation area within one year after the effective date of annexation. This service will be provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town

The town has reviewed maps of the proposed annexation area and believes that either the town already has sewage mains available to serve this area, or that any developer developing this area will pay for the cost of the extension of sewage mains to this area, (within 100 feet) or that water mains can be extended to serve this area for a minimal cost that will not affect the current level of rates and charges to the Town's current sewage customers.

The projected net increase in Town's cost for of sanitary service due to annexation is - \$0.00.

L. Electrical Service (Capital and Non-Capital)

Electric utility service has capital and non-capital components.

However, the proposed annexation area currently is receiving electric utility service and this service would not change due to the annexation.



Since the electric service to the residents of the proposed annexation area would not change due to the proposed annexation, the projected net increase in the Town's cost for the provision of electric utility service due to annexation is - \$0.00.

N. Street Lighting Service (Capital and Non-Capital)

Street lighting service is both capital and non-capital. The payment of the street lighting monthly electric usage bill is non-capital. The construction of the streetlights is a capital service. As such it is dealt with in the section of this plan dealing with the provision of capital services.

The Town will provide non-capital street lighting service to the proposed annexation area within one year after the effective date of annexation (if the area has existing street lights). This service will be provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town.

Street lighting electricity rates are off peak and are consequently accorded the lowest cost allocation of all electric service. The cost associated with electric use for street lighting is directly related to the number of streetlights that are constructed in the proposed annexation area. Initially, the new number of street lights is expected to be zero to maintain the standard by the Town's current residents. In the future if either parcel is developed, developers will install street lights in the developments being constructed. Growth in the number of street lights will be directly related to the growth in population in the area. This should make the non-capital cost of street lighting self-supporting (more tax receipts come in as the population increases) causing little or no impact on cost to Thorntown or the taxes in the proposed annexation area.

It is expected that all non-capital street lighting services provided to the proposed annexation area will be funded from the additional tax receipts received by the town from the increase in population in the proposed annexation area. It is not expected that the Town will need to provide any street lighting currently and that all future new streetlights will be provided by developers.

O. Planning and Zoning (Non-Capital)

The Boone County Area Plan Commission was created as required by IC 36-7-4-401 and is the building and planning authority for the County but not for the Town of Thorntown.

The Town of Thorntown has its own planning commission. The Town plan commission controls zoning, annexation, and various zoning ordinances and also controls final plat approval, building permits and zoning violations. The Town plan commission holds public hearings as required by statute.

Areas of responsibility of the Town plan commission and BZA include:

1. Adoption of initial zoning ordinances;
2. Adoption of replacement zoning ordinances;
3. Adoption of a subdivision control ordinance;
4. Adoption of PUD ordinances;
5. Zoning map changes.

Within the Planning and Zoning department of the County Commission is the Board of Zoning Appeals (BZA). The BZA may take action relative to the following:

1. Variances of Development Standard Petitions;
2. Variance of Use Petitions;
3. Special Exception Petitions;
4. Administrative Appeal Petitions;
5. Approve Petitions;
- 6.
7. Continuances and other Special Requests permitted by these Rules of Procedure.

The duties and responsibilities of the Planning and Zoning department is not expected to need to change as a result of the proposed annexation and the service of the proposed annexation area. Projected increase in the Town's annual cost of planning and zoning due to annexation - \$0.00.

P. Parks Department (Non-Capital)

The Town has a Park and a Parks Department.

Parks Department service for current park areas is considered to be a non-capital service that is provided by the Town and consists of maintenance of the current park areas. Parks service and availability will be provided to the proposed annexation area from the Town's current park system. The current parks services will not need to be expanded to serve the proposed annexation area, as such, the addition of the proposed annexation area to the Town is expected to have no financial impact on the Town in relation to the provision of Parks Department service.

Since the Town does not need to expand its Parks Department services to serve the proposed annexation area, the projected net increase in Town's annual cost for the provision of Parks Department service due to annexation is - \$0.00.

**14. Plan for the Provision of Capital Service**

All capital services currently being provided in the corporate limits of the Town will be provided to the proposed annexation area within 3 years of the effective date of the

annexation, in the same manner as those services are currently being provided inside the Town's corporate limits.

IC 36-4-3 lists capital services as street construction, street lighting, sewer facilities, water facilities, and stormwater drainage facilities.

A. Police Service (Capital Acquisition Needs)

The provision of police services would only be capital in nature to the extent that the provision of these services required the acquisition and outfitting of new police cars, police radios, firearms and other police physical assets with a useful life of longer than one-year.

It is the belief of the Thorntown Police Department that police services can be extended to the proposed annexation area in equivalent service and scope to the services being provided to the current residents of the Town, without any additional police vehicles.

Based on this the projected net increase in Town's annual cost for the provision of capital Police Services due to annexation is - \$0.00.

B. Street Department (Capital Street Construction Services)

The street department also offers the capital services of road construction and reconstruction, which will be provided to the proposed annexation area beginning three years after the effective date of annexation. The projected start date of this responsibility is August of 2026.

The Town requires that developers construct streets according to Town specifications in all new developments. This will cause the developers to be responsible for all new street construction in the development area. The Town will maintain the streets after they are constructed.

Street construction and (any) reconstruction will not necessarily begin on this start date. Instead, the construction and reconstruction requirements of the streets in the proposed annexation area will be added to the project list of the Town street department. Projects on the project list are prioritized according to a number of factors, including: 1. need; 2. available funding; 3. traffic volumes; 4. project cost; 5. traffic flow patterns; 6. resident support; and 7. other factors.

Current street department policy requires that all roads be inspected annually and a summary of their condition and needs be prepared. This summary will be used to create a list of road projects that can be prioritized according to the above-mentioned factors. The Town Council and the Town's engineer and the street superintendent will work to determine the amount of available funding and which street projects should be funded each fiscal year. At this time, it is anticipated that

the MVH and LRS funding received in the annual Town budget will make up the available funding for these projects.

The Town will provide capital street department service to the proposed annexation area within three years after the effective date of annexation. This service will be provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town. However, given the small size of the parcels to be annexed – no new street construction or reconstruction is expected to be required.

The projected net increase in Town's annual cost for the provision of capital street department services due to annexation is shown in summary in Appendix F. This summary also shows the additional tax receipts (MVH and LRS) that the Town will receive to provide these services. It is expected that all street department capital needs for the proposed annexation area will be funded from the additional tax receipts received by the town from the proposed annexation area.

C. Sanitary Sewer Service – Capital

Sanitary sewage service can have a capital component if the water utility needs to upgrade its pumps, treatment or collection systems for the additional sewage flows in the annexation area. This parcels currently are on septic systems. The service of these small lots would not cause the sewage utility to expand its collection mains, or its sewage treatment system.

Sanitary sewage service is an enterprise fund operation of the municipality – and as such it is self-supported from user fees and is not funded from property tax collections and is not a part of the typical annual municipal budgeting process.

The Town's sewage services are self-supporting through a user fee structure. The collections of user fees pays for the operation, maintenance, repair and replacement of the Town's sewage infra-structure and operations. Additionally, the Town issues revenue bonds to finance new infra-structure and the re-habilitation of aging infra-structure. The debt service and debt service reserve requirements of these bond issues is also paid from the collection of user fees.

The Town will provide capital sewage service to the proposed annexation area within three years after the effective date of annexation. This service will be provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town

The Town has reviewed maps of the proposed annexation area and believes that either the town already has sewage mains available to serve this area (within 100 feet) or that sewage mains can be extended to serve this area for a minimal cost that will not affect the current level of rates and charges to the Town's current sewage customers.

The projected net increase in Town's cost for capital sanitary sewer service due to annexation is - \$0.00.

D. Water Service – Capital

Potable water service will be available to the proposed annexation area by the Town. The Town has the capacity to serve this area and once annexation is complete this area will be required to comply with the same water hook-up and connection requirements as the current Town residents (per the Town's water rate ordinance).

The Town plans to require any developer that develops these parcels to construct the water lines in the development at its expense and in accordance with Town specifications and requires non developer homes to pay a connection fee. Due to these requirements, the net capital cost of serving additional customers is anticipated to be minimal or entirely off-set by the connection fees or the developer.

The Town also retains the right to develop, implement and charge different rates to the customers outside its corporate limits than it charges to those customers within its corporate boundaries, in accordance with Indiana law.

All new development requesting water service from Thorntown has been and will continue to be required to sign waivers of the right to remonstrate against annexation. By signing away this right the development area has shown the need and usefulness of the Town services within the development area.

Potable water service is an enterprise fund operation of the municipality – and as such it is self-supported from user fees and is not funded from property tax collections and is not a part of the typical annual municipal budgeting process.

The Town's water services are self-supporting through a user fee structure. The collections of user fees pay for the operation, maintenance, repair and replacement of the Town's water infra-structure and operations. Additionally, the Town issues revenue bonds to finance new infra-structure and the re-habilitation of aging infra-structure. The debt service and debt service reserve requirements of these bond issues is also paid from the collection of user fees. All anticipated infra-structure is projected to be funded by the collection of capacity fees (from developers and current unserved residences) and operated and maintained by the collection of monthly user fees.

Additionally, the Town has connection fees and capacity fees/availability fees in its current water rate ordinance that will of-set or eliminate any Town funds needed to provide service to this parcel.

The Town's mains are close enough to the parcel that the cost of providing it water service would be minimal to non-existent.

The Town will provide capital sewer service to the proposed annexation area within 3 years after the effective date of annexation. This service will be provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town. The Town believes its current water supply and water treatment facilities are adequate to serve the proposed annexation area with no need of upgrades or improvements.

The projected net increase in Town's cost for capital water service due to annexation is - \$0.00.

E. Electric Service – Capital

The proposed annexation Town currently is being provided with electric utility service and that service would not change due to the proposed annexation.

The projected net increase in Town's cost for capital electric utility service due to annexation is - \$0.00.

F. Storm Sewer Services – Capital

Storm Sewer services includes the installation and reconstruction of storm sewers, combined sewers, drainage tiles and drainage ditches.

The Town provides these services through its sewage utility and Town funds.

The Town stormwater system benefits the annexation area by mitigating flooding in wet weather events.

The proposed annexation area is described as flat and drainage in this area appears to be typical of drainage of other properties in the Town.

The Town anticipates no capital requirements related to stormwater service as a result of the annexation.

G. Street Lighting Services (Capital)

Street Lighting service is both capital and non-capital. The construction of the streetlights is a capital service. The payment of the street lighting monthly bill is non-capital. As such it is dealt with in the section of this plan dealing with the provision of non-capital services.

The Town will provide capital street lighting service to the proposed annexation area within 3 years after the effective date of annexation. This service will be

provided in a manner equivalent in standard and scope to the service provided to the current residents of the Town. Currently the Town only provides street lighting in parts of the Town. It is not expected that the Town will need or be required to provide street lighting service to these parcels.

**15. Hiring of Employees Whose Jobs Were Eliminated Due to the Annexation**

The Town does not believe that the annexation of the approximate 2.176 acres contained in the proposed annexation area will result in the loss of any jobs at the Township or County level. Specifically, the annexation of these parcels would only add the corporate tax rate of the Town to the tax rates the parcel owners are already paying and there would be no decrease to the taxes being collected by the Township and the other taxing units.

**16. Summary**

The Town is proposing to annex approximately 60.51 acres into the Town corporate limits, representing \$91,300 of additional assessed value. This area exceeds the 1/8 contiguity requirements. The purpose of the annexation is that 100% of the owners of the property are requesting annexation and that this area is needed by the Town and can be used for its development in the reasonably near future.

The Parcels are zoned 100 Agricultural Vacant Land.

The cost of the annexation to the Town is expected to be \$0.00. The annual increase in the tax rate for current residents due to the annexation of this area is expected to be \$0.00. The total net annual cost of the annexation to all owners in the area to be annexed is expected to be less than \$500 per year. The residents or owners of the property of the proposed annexation area already benefit from Town services including the Town street services, availability of the park, and enhanced police services.

The Town believes that the annexation is in the best interest of the current residents of the Town and the best interest of the residents or owners of the proposed annexation area. The annexation of this area is needed for economic development, control and influence of the development of the area, and the area is needed to provide a more equitable tax liability among residents (town services already being provided to this area).

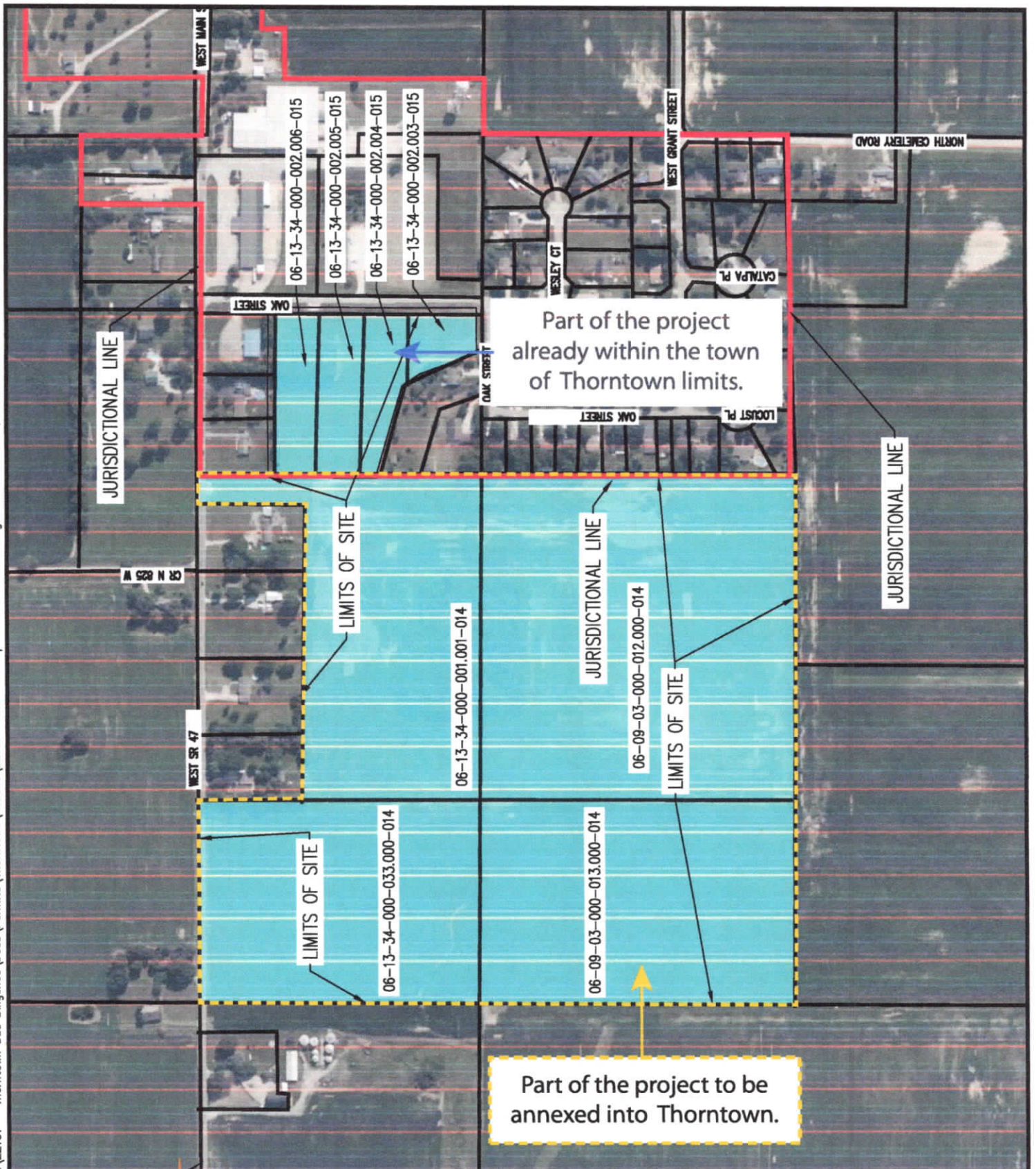
# **Appendix A**

Legal Description of Proposed Annexation Area



# **Appendix B**

Detail Map of the Proposed Annexation Area



# Annexation Map

SCALE: 1"=400'



**Innovative**  
ENGINEERING & CONSULTING

3961 Perry Boulevard  
Ph. 317-769-2916

Whitestown, IN 46075  
[www.innovativeeci.com](http://www.innovativeeci.com)

# **Appendix C**

Contiguity Calculations and Parcel Information for the Annexation Area

### Contiguity Calculation

- a) Boundary of the property to be annexed, according to the distances set forth in the recorded deeds is summarized in the table below.

	Outside perimeter of the project	Contiguous perimeter
Parcel ID: 06-13-34-000-001.001-014		
N1	901.87	
W	330.00	
N2	100.00	
E	871.17	871.17
Parcel ID: 06-09-03-000-012.000-014		
E	977.71	977.71
S	1008.47	
Parcel ID: 06-09-03-000-013.000-014		
S	612.18	
W	974.28	
Parcel ID: 06-13-34-000-033.000-014		
W	879.00	
N	611.16	
E	321.88	
<b>Total</b>	<b>7587.72</b>	<b>1848.88</b>
<b>Contiguity percentage</b>		<b>24.4%</b>

- b) Aggregate external boundary of the proposed annexation area: approximately 7,587.72 feet.
- c) Approximately 1,848.88 feet of the proposed annexation area is contiguous with the existing city limits.
- d) The proposed annexation area is approximately 24.4% contiguous to the Town of Thorntown and satisfies IC 36-4-3-1.5(a)'s requirement that at least one eighth (1/8) of the aggregate external boundaries of the territory coincide with the Town of Thorntown's boundaries.

**Parcel Number** 009-02090-00  
**County** BOONE, IN  
**Township** SUGAR CREEK  
**Corporation**  
**District**  
**Plat**  
**Map**  
**Alt Parcel** 06-13-34-000-033.000-014  
**Property Class** 100  
**Tax District** 009 Sugar  
**Neighborhood** 9500-sugar creek res acreage-9500  
**Property Address**  
 8401 W SR 47 (Est)  
 THORNTOWN, 46071

**Owner/ship**  
**Name** SCHULER COTT A  
**Address**  
 23224 MAR DR  
 CICERO, IN 46034  
**Transfer of Ownership Date**  
 Sep 20, 2022  
**Grantor**  
 HRELFELD FAR VS I C - Sep 15, 2022

**Assessment Year** 2022  
**Reason for Change** L.an |  
**Horrestate** d-C1  
**Residential-C2**  
**Non-Residential-C3**  
**Total Land**  
**Horrestate** d-C1  
**Residential-C2**  
**Non-Residential-C3**  
**Total Improvement**  
**Total Assessed Value** 15,600

**Account Book** 125217  
**Legal** PT SW SE 14-20-2W 11.04A

**Topography**  
 Level  
 High  
 Low  
 Rolling  
 Swampy  
**Pub. Utilities**  
 Water  
 Sewer  
 Gas  
 Electricity  
 Other  
**Street or Rd.**  
 Paved  
 Unpaved  
 Proposed  
 Sidewalk  
 Alley  
**Neighborhood**  
 Improving  
 Static  
 Declining  
 Other  
 Blighted

**Property Sub Class:** VACANT AGRICULTURAL-100  
**Memorandum**  
 2022 PAY 2023 UPDATED PER PICTOMETRY  
 NO CHANGE  
 2018 pay 2019 updated per pictometry-NO  
 CHANGE

Year	2022	2021	2020
Valued	15,600	14,300	14,200
Non-Residential-C3	0	0	0
Horrestate d-C1	0	0	0
Residential-C2	0	0	0
Non-Residential-C3	0	0	0
Total Improvement	0	0	0
Total Assessed Value	15,600	14,300	14,200

PRINTED FROM BOONE COUNTY, IN DIANA

Land Type	Soil	Factor	Base Ra	Adjusted Rate	Estimated Value	Inf. Fee	Land Value	
4	Thrl	1.28	150.00	1920.00	2610		11,040	
4	Wdr	0.94	150.00	1410.00	4300		0.000	
4	Wha	1.11	150.00	1665.00	8760		0.710	
4	Xlue	0.93	150.00	1395.00	920		0.000	
82		1.00	150.00	1500.00	1070		0.000	
TOTAL ACRES FARM (MLAND)							10.33	
True Tax Value							16590	
Measured Acreage							10.330	
Average Farmhand Value							1606.1	
VALUE OF FARM LAND							16590	
Classified Land Total							16600	
TOTAL FARMLAND/CASS LAID							16600	
Homestead(s) Value							[+]	
92 Ag Excess Value							[+]	
TOTAL TRUE TAX LAND VALUE							16600	

**LAND TYPE CODES**

F	Front Lot
R	Rear Lot
1	Common Land
11	Primary
12	Secondary
13	Undeveloped
14	Undeveloped
2	Classified Land
3	Undeveloped Land
4	Tillable Land
41	Flooded Occasionally
42	Flooded Seldom
43	Flooded Wetlands
5	Non-tilable and Woodland
6	Woodland
7	Other Farmland
71	Farm Building
72	Water
73	Wetlands
8	Ag Support and
81	Legal Easement
82	Public Road
83	Utility Transit
84	Water
9	Ag Support and
91	Res Excess
92	Ag Excess
93	Ag Excess

<b>Occupancy</b>		<b>Story Height</b>		<b>Attic</b>		<b>Bsmt./Crawl</b>	
1 Single Family	0 None	1 None	0 None	1 None	0 None	0 None	0 None
2 Duplex	1 Other	1 Unfin	1 1/4	1 1/4	1 1/4	1 1/4	1 1/4
3 Triplex	2 Bl-level	2 1/2 Fin	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2
4 4-6 Family	3 Tri-level	3 3/4 Fin	3 3/4	3 3/4	3 3/4	3 3/4	3 3/4
5 M-home	4 Full	4 Full	4 Full	4 Full	4 Full	4 Full	4 Full
0 Row Type							
<b>Construction</b>		<b>Floor</b>		<b>Fin.Liv.Area</b>		<b>Value</b>	
1 Frame or Alum.							
2 Stucco							
3 Tile							
4 Concrete Block							
5 Metal							
6 Concrete							
7 Brick							
8 Stone							
9 Frame w/Masonry							
<b>Roofing</b>		<b>Basement</b>		<b>Crawl</b>			
Asphalt Shingles							
Slate or Tile							
Metal							
<b>Floors</b>		<b>Total Base</b>		<b>Row-Type Adjustment</b>			
1 Earth							
2 Slab							
3 Sub & Joists							
4 Wood							
5 Parquet							
6 Tile							
7 Carpet							
8 Linoleum							
9 Unfinished							
10 Interior Finish							
11 Plaster/Dry Wall							
12 Paneling							
13 Fiberboard							
14 Unfinished							
<b>Accommodations</b>		<b>Sub-Total One Unit</b>		<b>Sub-Total 1 Unit(s)</b>			
1 Total # Rooms							
2 Bedrooms							
3 Family Room							
4 Formal Dining Room							
5 Rec Room							
6 Type Area							
7 Fireplace							
8 Metal Openings							
9 Heating / Air Conditioning							
10 Central Warm Air							
11 Hot Water or Steam							
12 Heat Pump							
13 No Heat							
14 Gravity/Wall/Space							
15 Central Air Cond.							
16 Plumbing							
17 Full Baths							
18 Half Baths							
19 Kitchen Sink							
20 Water Heater							
21 Extra fixtures							
22 Total							
23 No Plumbing Only							

<b>Parcel Number</b>		<b>Sketch</b>		<b>Value Adjustment / Exterior Features</b>	
009-02090-00		Agri		Value Adjustments	
[X]		Card 1		Exterior Features	
<b>Use</b>		<b>Year Const</b>		<b>REPLACEMENT COST</b>	
				<b>Amount</b>	
				<b>Date</b>	
				<b>Exterior</b>	
				<b>Interior</b>	
				<b>Kitchen</b>	
				<b>Bath Facilities</b>	
				<b>Plumbing System</b>	
				<b>Heating System</b>	
				<b>Electrical System</b>	
				<b>Extensions</b>	
				<b>Total</b>	
				<b>Card In</b>	
				<b>Improvement Value</b>	
				<b>Total Improvement Value</b>	

**Parcel Number** 009-04700-01  
**County** BOONE, IN  
**Township** SUGAR CREEK  
**Corporation**  
**District**  
**Plat**  
**Map**  
**Alt Parcel** 06-13-34-000-001-014  
**Property Class** 100  
**Tax District** 009 Sugar  
**Neighborhood** 9500-sugar creek res acreage-9500  
**Property Address** 8201 W SR 47 THORNTOWN, 46071

**Ownership Name** SCHULLER, JOTT A  
**Address** 23224 MAR J DR CICERO, IN 46034

**Transfer of Ownership Date** Jul 30, 2021  
 HANKS DAD LLC - JU MS LLC - Feb 16, 2017  
 AIRFIELD FAMILY FA MS LLC - Feb 16, 2017  
 AIRFIELD FAMILY FA MS LLC ETAL - Jan 0  
 Sep 15, 2014 ROACH CAROLYN J TAL - Feb 07, 2012  
 Feb 15, 2012 ROACH CAROLYN J TAL - Feb 07, 2012  
 Jan 11, 2012 AIRFIELD BRYAN W STEPHEN M THOMP  
 Jan 11, 2012 AIRFIELD FLOYD - D ; 27, 2011

**Grantor** HANKS DAD LLC - JU MS LLC - Feb 16, 2017  
 AIRFIELD FAMILY FA MS LLC - Feb 16, 2017  
 AIRFIELD FAMILY FA MS LLC ETAL - Jan 0  
 Sep 15, 2014 ROACH CAROLYN J TAL - Feb 07, 2012  
 Feb 15, 2012 ROACH CAROLYN J TAL - Feb 07, 2012  
 Jan 11, 2012 AIRFIELD BRYAN W STEPHEN M THOMP  
 Jan 11, 2012 AIRFIELD FLOYD - D ; 27, 2011

**Valid** N  
 Y  
 Y  
 Y  
 Y  
 N

**Amount** 358800.00  
 0.00  
 0.00  
 0.00  
 0.00  
 0.00

**Year** 2022  
 2021  
 2020

**Year** 2022  
 2021  
 2020

**Parcel Acreage** 13.140  
 81 Legal Drain NV 0.000  
 82 Public Roads NV 0.080  
 83 UT Towers NV 0.000  
 89 Homestead(s) 0.000  
 92 Ag Excess 0.000  
 TOTAL ACRES FA 13.060  
 True Tax Value 19370  
 Measured Acreage 13.040  
 Average Farmland Val 1485.0  
 VALUE OF FARML 19390  
 Classified Land Total 0  
 TOTAL FARMLAND/C 19400  
 VALUE 19400  
 Homestead(s) Value 0  
 92 Ag Excess Value 0  
 TOTAL TRUE TAX 19400

**VALUATION RECORD**

**Assessment Year** 2022  
 Reason for Change  
 Homestead  
 Resident  
 Non-Res  
 Total Lar  
 19,400  
 0  
 16,700  
 0  
 16,700  
 0  
 0  
 0  
 0  
 0  
 19,400

**Improvements**  
 Total Assessed Value 19,400

**VALUATION RECORD**

**Assessment Year** 2022  
 Reason for Change  
 Homestead  
 Resident  
 Non-Res  
 Total Lar  
 19,400  
 0  
 16,700  
 0  
 16,700  
 0  
 0  
 0  
 0  
 0  
 0  
 19,400

**Improvements**  
 Total Assessed Value 19,400

**Property Sub Class:** VACANT AGRICULTURAL-100

**Memorandum**

2022 PAY 2023 UPDATED PER PICTOMETRY  
 NO CHANGE  
 2018 pay 2019 updated per pictometry-NO  
 CHANGE

Land Type	Soil	Meas. Acreage	Factor	Base Rat	Adjusted Rate	Estimated Value	Influ Factor	Land Value
4	Cudr	2.090	0.89	1500	1335.00	2790	2	
4	Thra	4.160	1.28	1500	1920.00	7990	7	
4	Wtrf	0.040	0.94	1500	1410.00	60		
4	Wtrf	4.640	1.11	1500	1665.00	7730	7	
6	Wtrf	0.220	1.11	1500	1665.00	370	1.80	
6	Thra	1.890	1.28	1500	1920.00	3630	1.80	
82		0.080	1.00	1500	1500.00	120	1.100	
<b>Total Land Value</b>								19400

**LAND DATA, AND COMPUTATIONS**

**Parcel Acreage** 13.140  
 81 Legal Drain NV 0.000  
 82 Public Roads NV 0.080  
 83 UT Towers NV 0.000  
 89 Homestead(s) 0.000  
 92 Ag Excess 0.000  
 TOTAL ACRES FA 13.060  
 True Tax Value 19370  
 Measured Acreage 13.040  
 Average Farmland Val 1485.0  
 VALUE OF FARML 19390  
 Classified Land Total 0  
 TOTAL FARMLAND/C 19400  
 VALUE 19400  
 Homestead(s) Value 0  
 92 Ag Excess Value 0  
 TOTAL TRUE TAX 19400

**LAND TYPE CODES**

F Front Lot  
 R Rear Lot  
 1 Comm. Ind. Land  
 11 Primary  
 12 Secondary  
 13 Undeveloped  
 14 Undeveloped  
 2 Classified Land  
 4 Tillable Land  
 5 Non-liable Land  
 6 Woodland  
 7 Other Farmland  
 71 Farm Buildings  
 72 Water  
 8 Ag Support Land  
 81 Legal Ditch  
 82 Public Road  
 83 Utility Trans. 1  
 84 Utility Trans. 2  
 85 Utility Trans. 3  
 9 Ag Support Land  
 91 Res. Excess A  
 92 Ag Excess A  
 93 Res. Excess B  
 94 Res. Excess C  
 95 Res. Excess D  
 96 Res. Excess E  
 97 Res. Excess F  
 98 Res. Excess G  
 99 Res. Excess H

<b>Occupancy</b>		<b>Story Height</b>	<b>Attic</b>	<b>Bsmt</b>	<b>Crawl</b>
1 <input type="checkbox"/> Single Family	0 <input checked="" type="checkbox"/> None	1 <input type="checkbox"/> Other	1 <input type="checkbox"/> Unfin	0 <input checked="" type="checkbox"/> None	0 <input type="checkbox"/>
2 <input type="checkbox"/> Duplex	2 <input type="checkbox"/> 1/2 Fin	2 <input type="checkbox"/> Bi-level	2 <input type="checkbox"/> 1/2 Fin	1 <input type="checkbox"/> 1/4	1 <input type="checkbox"/>
3 <input type="checkbox"/> Triplex	3 <input type="checkbox"/> 3/4 Fin	3 <input type="checkbox"/> Tri-level	3 <input type="checkbox"/> 3/4 Fin	2 <input type="checkbox"/> 1/2	2 <input type="checkbox"/>
4 <input type="checkbox"/> 4-6 Family	4 <input type="checkbox"/> Fin	4 <input type="checkbox"/> Full	4 <input type="checkbox"/> Full	3 <input type="checkbox"/> 3/4	3 <input type="checkbox"/>
5 <input type="checkbox"/> M home				4 <input type="checkbox"/> Full	4 <input type="checkbox"/>
0 <input type="checkbox"/> Row Type					
<b>Construction</b>		<b>Base Area</b>	<b>Floor</b>	<b>Fin.Liv.Area</b>	<b>Value</b>
1 Frame or Alum.					
2 Stucco					
3 Tile					
4 Concrete Block					
5 Metal					
6 Concrete					
7 Brick			Attic		
8 Stone			Basement		
9 Frame w/Masonry			Crawl		
<b>Roofing</b>					
Asphalt Shingles <input type="checkbox"/>					
Slate or Tile <input type="checkbox"/>					
Metal <input type="checkbox"/>					
<b>Floors</b>					
1 <input type="checkbox"/> 2 <input type="checkbox"/>					
Earth <input type="checkbox"/>					
Slab <input type="checkbox"/>					
Sub & Joists <input type="checkbox"/>					
Wood <input type="checkbox"/>					
Parquet <input type="checkbox"/>					
Tile <input type="checkbox"/>					
Carpet <input type="checkbox"/>					
Linoleum <input type="checkbox"/>					
Unfinished <input type="checkbox"/>					
<b>Interior Finish</b>					
1 <input type="checkbox"/> 2 <input type="checkbox"/>					
Plaster/Dry Wall <input type="checkbox"/>					
Paneling <input type="checkbox"/>					
Fiberglass <input type="checkbox"/>					
Unfinished <input type="checkbox"/>					
<b>Accommodations</b>					
Total # Rooms <input type="checkbox"/>					
Bedrooms <input type="checkbox"/>					
Family Room <input type="checkbox"/>					
Formal Dining Room <input type="checkbox"/>					
Rec Room Type <input type="checkbox"/>					
Area <input type="checkbox"/>					
Fireplace <input type="checkbox"/>					
Stacks <input type="checkbox"/>					
Metal Openings <input type="checkbox"/>					
<b>Heating / Air Conditioning</b>					
Grade and Design <input type="checkbox"/>					
Location Multiplier <input type="checkbox"/>					
Central Warm Air <input type="checkbox"/>					
Hot Water or Steam <input type="checkbox"/>					
Heat Pump <input type="checkbox"/>					
No Heat <input type="checkbox"/>					
Gravity/Wall/Space <input type="checkbox"/>					
Central Air Cond. <input type="checkbox"/>					
<b>Plumbing</b>					
# <input type="checkbox"/> TF <input type="checkbox"/>					
Full Baths <input type="checkbox"/>					
Half Baths <input type="checkbox"/>					
Kitchen Sink <input type="checkbox"/>					
Water Heater <input type="checkbox"/>					
Electrical System <input type="checkbox"/>					
Extensions <input type="checkbox"/>					
Total <input type="checkbox"/>					
No Plumb/Wtr Only <input type="checkbox"/>					

<b>Parcel Number</b>	009-04700-01	<b>Sketch</b>	Agric	Card 1	<b>Value Adjustment / Exterior Features</b>														
					Value Adjustments Exterior Features														
<b>SUMMARY OF IMPROVEMENTS</b>																			
Use	Ht	Const Type	Grd	Year Const	Effctv Year	End	Base Rate	Feat	Adj Rate	Size Area	LCR#	No. Un.	Ripic Cost	Dep Obs	REM Val %	Nbhd Factor	Trend Fctr	Improvement Value	
<b>Sub-Total One Unit</b>																			
<b>Sub-Total 1 Unit(s)</b>																			
Garages																			
Integral																			
Attached Garage (+)																			
Attached Carport (+)																			
Basement (-)																			
Exterior Features																			
Special Features																			
<b>Sub-Total</b>																			
<b>Remodeling &amp; Modernization</b>																			
Amount																			
Date																			
Exterior																			
Interior																			
Kitchen																			
Bath Facilities																			
Plumbing System																			
Heating System																			
Electrical System																			
Extensions																			
Total																			
No Plumb/Wtr Only																			



<b>Parcel Number</b> 009-04710-00	<b>Ownership</b> Name SCHULER SCOTT	<b>Transfer of Ownership</b> Date Jul 30, 2021 Feb 17, 2017 Sep 15, 2014 Feb 15, 2012 Jan 11, 2012 Jan 11, 2012	<b>Year</b> 2022	<b>Card 1</b> Amount 0.00 0.00 0.00 0.00 0.00 0.00	<b>Type</b> Straight Straight Straight Straight Straight Straight
<b>County</b> BOONE, IN	<b>Grantor</b> HANKS DAD LLC - Jul 28, 2021				
<b>Township</b> SUGAR CREEK	<b>Grantor</b> AIRFIELD FAMILY FARMS LLC - Feb 16, 2017				
<b>Corporation</b>	<b>Grantor</b> AIRFIELD FAMILY FARMS LLC ETAL - Jan 01, 2014				
<b>District</b>	<b>Grantor</b> ROACH CAROLYN J ETAL - Feb 07, 2012				
<b>Plat</b>	<b>Grantor</b> AIRFIELD BRYAN W & STEPHEN M THOMP - Dec 29,				
<b>Map</b>	<b>Grantor</b> AIRFIELD FLOYD - Dec 27, 2011				
<b>Alt Parcel</b> 06-09-03-000-012-000-014	<b>Address</b> 23224 MARIN DR CICERO, IN 46034				
<b>Property Class</b> 100					
<b>Tax District</b> 009 Sugar					
<b>Neighborhood</b> 9500-sugar creek res acreage-9500					
<b>Property Address</b> 8205 W SR 47 THORNTOWN, IN 46071					

<b>Topography</b> <input type="checkbox"/> Level <input type="checkbox"/> High <input type="checkbox"/> Low <input type="checkbox"/> Rolling <input type="checkbox"/> Swampy	<b>Pub. Utilities</b> <input type="checkbox"/> Water <input type="checkbox"/> Sewer <input type="checkbox"/> Gas <input type="checkbox"/> Electricity	<b>Street or Rd.</b> <input type="checkbox"/> Paved <input type="checkbox"/> Unpaved <input type="checkbox"/> Proposed <input type="checkbox"/> Sidewalk <input type="checkbox"/> Alley	<b>Neighborhood</b> <input type="checkbox"/> Improving <input type="checkbox"/> Static <input checked="" type="checkbox"/> Declining <input type="checkbox"/> Other <input type="checkbox"/> Blighted
<b>VALUATION RECORD</b>			
<b>Assessment Year</b> Reason for Change	2022	2021	2020
<b>Account</b> Book Legal	125:220		
<b>Land</b> Homestead-C1 Residential-C2 Non-Residential-C3 Total Land		0 32,700 0 32,700	0 28,100 0 27,900
<b>Improvements</b> Homestead-C1 Residential-C2 Non-Residential-C3 Total Imp		0 0 0 0	0 0 0 0
<b>Total Assessed Value:</b>		32,700	28,100

**Property Sub Class:** VACANT AGRICULTURAL-100  
PRINTED FROM BOONE COUNTY, INDIANA

<b>Memorandum</b>									
2022 PAY 2023 UPDATED PER PICTOMETRY NO CHANGE 2018 pay 2019 updated per pictometry-NO CHANGE									
<b>Land Type</b>	<b>Soil I.D.</b>	<b>Measured Acreage</b>	<b>Factor</b>	<b>Base Rate</b>	<b>Adjusted Rate</b>	<b>Estimated Value</b>	<b>Influence Factor</b>	<b>Land Value</b>	<b>Parcel Acreage</b>
4	Cud <sup>2</sup>	15.440	0.89	1500.00	1335.00	20610		20,110	81 Legal Drain NV [-
4	Thra	5.850	1.28	1500.00	1920.00	11230		11,930	82 Public Roads NV [-
6	Cud <sup>2</sup>	0.580	0.89	1500.00	1335.00	770	0.80	50.9	83 UT Towers NV [-
6	Thra	0.530	1.28	1500.00	1920.00	1020	0.80	900	89 Homestead(s) [-
									92 Ag Excess [-
									TOTAL ACRES FARMLAND
									22.740
									True Tax Value 32190
									Measured Acreage 22.400
									Average Farmland Value / Acre 1437.0
									VALUE OF FARMLAND 32680
									Classified Land Total 0
									TOTAL FARMLAND/CASS LAND 32700
									VALUJE
									Homestead(s) Value [+]
									92 Ag Excess Value [+]
									TOTAL TRUE TAX LAND VALUE 32700
<b>LAND TYPE CODES</b>									
F	Front Lot	5	Non-tillable Land						
R	Rear Lot	6	Woodland						
1	Comm. Ind. Land	7	Other Farmland						
11	Primary	71	Farm Buildings						
12	Secondary	72	Water						
13	Undeveloped	73	Wetlands						
14	Undeveloped	8	Ag Support and						
2	Classified Land	81	Legal Eject						
3	Undeveloped Land	82	Public Road						
4	Tillable Land	83	Utility Trns						
41	Flooded Occasionally	9	Ag Support Land						
42	Flooded Severely	91	Ries Excess Acres						
43	Farmed Wetlands	92	Ag Excess Acres						
<b>Measure of Acreage</b>		22.40							<b>Total Land Value</b>
									32200

**Value Adjustment / Exterior Features**

Value Adjustments  
Exterior Features

**Sketch**

Parcel Number 009-04710-00 Agriculture Card 1

**Occupancy**  
 Single Family  
 Duplex  
 Triplex  
 4-6 Family  
 M home  
 Row Type

**Story Height**  
 1 Other  
 2 B-level  
 3 Tri-level  
 4 Full

**Attic**  
 None  
 Unfin  
 1/2 Fin  
 3/4 Fin  
 Full

**Basmt/ Crawl**  
 None  
 1/4  
 1/2  
 3/4  
 Full

Construction	Base Area	Floor	Fin. Liv. Area	Value
1 Frame or Alum.				
2 Stucco				
3 Tile				
4 Concrete Block				
5 Metal				
6 Concrete				
7 Brick				
8 Stone				
9 Frame w/masonry				

**Roofing**

Asphalt Shingles	
Slate or Tile	
Metal	

**Floors**

Earth	
Slab	
Sub & Joists	
Wood	
Parquet	
Tile	
Carpet	
Lino/urn	
Unfinished	
Inferior Finish	
Plaster/Dry Wall	
Paneling	
Fiberboard	
Unfinished	

**Total Base Row-Type Adjustment**

**SUB-TOTAL**

Full Unfin Interior (-)  
 Half Unfin Interior (-)  
 Extra Living Units (+)  
 Rec. Room (+)  
 Fireplace (+)  
 Loft (+)  
 No Heat (-)  
 Air Conditioning (+)  
 No Electricity (-/+)

**SUMMARY OF IMPROVEMENTS**

Use	Ht	Const Type	Year Const	Effv Year	End	Base Rate	Feet	Adj Rate	Size or Area	LCM	No. Un.	Fiplo Cost	Dep Obs	REM Val % Cmp	Nbhd Factor	Trend Fctr	Impc/ment Value
Garages																	
Bedrooms																	
Family Room																	
Formal Dining Room																	
Rec Room Type Area																	
Fireplace Stacks																	
Metal Openings																	
Heating / Air Conditioning																	
Central Warm Air																	
Hot Water or Steam																	
Heat Pump																	
No Heat																	
Gravy/Wall/Space																	
Central Air Cond.																	
Plumbing																	
Full Baths																	
Half Baths																	
Kitchen Sink																	
Water Heater																	
Electrical System																	
Extensions																	
<b>Total</b>																	
No Plumb/Wtr Only																	
<b>REMODELING &amp; MODERNIZATION</b>																	
Amount Date																	
Exterior																	
Interior																	
Kitchen																	
Bath Facilities																	
Plumbing System																	
Heating System																	
Electrical System																	
Card Improvement Total																	
Total Improvement Value																	

**Parcel Number** 009-02240-00  
**County** BOONE, IN  
**Township** SUGAR CREEK  
**Corporation**  
**District**  
**Plat**  
**Map**  
**Alt Parcel** 06-09-03-000-013,000-014  
**Property Class** 100  
**Tax District** 009 Sugar  
**Neighborhood** 9500-sugar creek res acreage-9500  
**Property Address**  
 8405 W SR 47  
 THORNTOWN, 46071

**Ownership**  
**Name** THRELKELI FARMS INC  
**Address**  
 9050 W 550  
 THORNTOWN, IN 46071-9114

**Transfer of Ownership**  
**Date**  
**Grantor**

**Assessment Year** 2022  
**Reason for Change** Land  
**Improvements**  
**Total Assessed Value** 23,100

**Account** 68511  
**Book**  
**Legal** PT NW NE 13-19-2W 14.96 S 5-02240-00

**VALUATION RECORD**

Year	2022	2021	2020
Homestead-C1	0	0	0
Residential-C2	23,100	19,800	19,700
Non-Residential-C3	0	0	0
Total Land	23,100	19,800	19,700
Homestead-C1	0	0	0
Residential-C2	0	0	0
Non-Residential-C3	0	0	0
Total Impt	0	0	0
<b>Total Assessed Value</b>	<b>23,100</b>	<b>19,800</b>	<b>19,700</b>

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**Property Sub Class:** VACANT AGRICULTURAL-100

**Memorandum**

2022 PAY 2023 UPDATED PER PICTOMETRY  
 NO CHANGE  
 2018 pay 2019 updated per pictometry-NO CHANGE

Land Type	Soil .D.	Measured Acreage	Factor	Base Rat	Adjusted Rate	Estimated Value	Influence Factor	Land Value
4	Cud/	9.030	0.89	150X	1335.00	12060	12	30
4	Thra	4.920	1.28	150X	1920.00	9450	9	30
<b>TOTAL ACRES FA</b> 14.960								
<b>Parcel Acreage</b>								
81 Legal Drain NV 14.960								
82 Public Roads NV 0.000								
83 UT Towers NV 0.000								
89 Homestead(s) 0.000								
92 Ag Excess 0.000								
<b>TOTAL ACRES FA</b> 14.960								
<b>True Tax Value</b> 21510								
<b>Measured Acreage</b> 13.950								
<b>Average Farmland Val</b> 1542.0								
<b>VALUE OF FARMLAND</b> 23070								
<b>Classified Land Total</b> 0								
<b>TOTAL FARMLAND/C</b> 23100								
<b>Assessed Value</b> 23100								
<b>Ag Excess Value</b> 0								
<b>TOTAL TRUE TAX AND VALUE</b> 23100								

**LAND USE TYPE CODES**

Code	Description
5	Non-tillable Land
6	Woodland
7	Other Farmland
71	Farm Building
72	Water
73	Wetlands
8	Ag Support Land
81	Legal Ditch
82	Public Road
83	Utility Trans
9	Ag Support Land
91	Res Excess A
92	Ag Excess Ac

**Measure Acreage** 13.95 **Total Land Value** 21510

<b>Occupancy</b>		<b>Story Height</b>		<b>Attic</b>		<b>Bsm't / Crawl</b>	
1 Single Family	0 None	0 None	0 None	0 None	0 None	0 None	0 None
2 Duplex	1 Other	1 Unfin	1 1/4	1 1/4	1 1/4	1 1/4	1 1/4
3 Triplex	2 B-level	2 1/2 Fin	2 1/2	2 1/2	2 1/2	2 1/2	2 1/2
4 4-6 Family	3 Tri-level	3 3/4 Fin	3 3/4	3 3/4	3 3/4	3 3/4	3 3/4
5 M-home	4 Full	4 Full	4 Full	4 Full	4 Full	4 Full	4 Full
0 Row Type							
<b>Construction</b>		<b>Base Area</b>		<b>Floor</b>		<b>Fin. Liv. Area</b>	
1 Frame or Alum.							
2 Stucco							
3 Tile							
4 Concrete Block							
5 Metal							
6 Concrete							
7 Brick							
8 Stone							
9 Frame w/Masonry							
<b>Roofing</b>		<b>Roofing</b>		<b>Roofing</b>		<b>Roofing</b>	
Asphalt Shingles							
Slate or Tile							
Metal							
Floors							
Earth							
Slab							
Sub # Joists							
Wood							
Parquet							
Tile							
Carpet							
Linoleum							
Unfinished							
Interior Finish							
Plaster/Dry Wall							
Panelling							
Fiberboard							
Unfinished							
<b>Accommodations</b>		<b>Accommodations</b>		<b>Accommodations</b>		<b>Accommodations</b>	
Total # Rooms							
Bedrooms							
Family Room							
Formal Dining Room							
Rec Room Type							
Area							
Fireplace							
Stacks							
Metal Openings							
Heating / Air Conditioning							
Central Warm Air							
Hot Water or Steam							
Heat Pump							
No Heat							
Gravty/Wall/Space							
Central Air Cond.							
Plumbing #							
Full Baths							
Half Baths							
Kitchen Sink							
Water Heater							
Extra fixtures							
Total							
No Pump/Wtr Only							

<b>Parcel Number</b>		<b>Sketch</b>		<b>Value Adjustment / Exterior Features</b>	
[009-02240-00]		[Card 1]		Value Adjustments Exterior Features	
<b>Effy Year</b>		<b>Base Rate</b>		<b>REM Val %</b>	
<b>Constr Type</b>		<b>Adj Rate</b>		<b>Dep Obs</b>	
<b>Use</b>		<b>Feet</b>		<b>No. Rplc Cost</b>	
<b>HT</b>		<b>Size Area</b>		<b>LCH No. Un.</b>	
<b>Year Const</b>		<b>Area</b>		<b>REMOVAL VALUE</b>	
<b>REMODELING &amp; MODERNIZATION</b>		<b>REMODELING &amp; MODERNIZATION</b>		<b>REMODELING &amp; MODERNIZATION</b>	
<b>Amount</b>		<b>Amount</b>		<b>Amount</b>	
<b>Date</b>		<b>Date</b>		<b>Date</b>	
<b>Exterior</b>		<b>Interior</b>		<b>Plumbing</b>	
<b>Plumbing</b>		<b>Plumbing</b>		<b>Plumbing</b>	
<b>Full Baths</b>		<b>Full Baths</b>		<b>Full Baths</b>	
<b>Half Baths</b>		<b>Half Baths</b>		<b>Half Baths</b>	
<b>Kitchen Sink</b>		<b>Kitchen Sink</b>		<b>Kitchen Sink</b>	
<b>Water Heater</b>		<b>Water Heater</b>		<b>Water Heater</b>	
<b>Extra fixtures</b>		<b>Extra fixtures</b>		<b>Extra fixtures</b>	
<b>Total</b>		<b>Total</b>		<b>Total</b>	
<b>No Pump/Wtr Only</b>		<b>No Pump/Wtr Only</b>		<b>No Pump/Wtr Only</b>	

# **Appendix D**

## **Four Year Financial Projections**

**Town of Thornstown, Indiana**  
 Annexation Calculations  
 5 - Year Projections (2023 - 2027)

**I Estimated Cost and Financing Method For Non Capital Services For The Proposed Annexation Area**

	Provided By	Estimated Added Cost	Year Service Provided By	Financing Method
Administration - Town Council	Town	-	2023	Town property tax collections
Finance - Clerk Treasurer	Town	-	2023	Town property tax collections
Police Service	Town	-	2023	Town property tax collections
Fire Service	Town	-	2023	Not Town
Streets and Roads	Town	-	2023	Town property tax collections
Water Service	Town	-	2023	Town water utility collections
Sewage Service	Town	-	2023	Town sewage utility collections
Electric Service	Town	-	2023	Electric service will not change
Storm Service	Town	-	2023	Town sewage utility collections
Street Lighting	Town	-	2023	Town property tax collections
Planning & Zoning	Town	-	2023	Town property tax collections
Parks	Town	-	2023	Town property tax collections
Tras 1	Town	-	2023	Not Town

**I Estimated Cost and Financing Method of Capital Services For The Proposed Annexation Area**

	Provided By	Estimated Added Cost	Year Service Provided By	Financing Method
Administration - Town Council	Town	-	2027	Town property tax collections
Finance - Clerk Treasurer	Town	-	2027	Town property tax collections
Police Service	Town	-	2027	Town property tax collections
Fire Service	Town	-	2027	Not Town
Streets and Roads	Town	-	2027	Town property tax collections
Water Service	Town	-	2027	Town water utility collections
Sewage Service	Town	-	2027	Town sewage utility collections
Electric Service	Town	-	2027	Electric service will not change
Storm Service	Town	-	2027	Town sewage utility collections
Street Lighting	Town	-	2027	Town property tax collections
Planning & Zoning	Town	-	2027	Town property tax collections
Parks	Town	-	2027	Town property tax collections
Tras 1	Town	-	2027	Not Town

**Town of Thorntown, Indiana**  
 Annexation Calculations  
 5 - Year Projections (2023 - 2027)

**II How Municipal Tax Revenue Will be Effected - Town of Thorntown (AV of proposed annexation area = \$91,300)**

	2022	2023	2024	2025	2026	2027
Town of Thorntown						
<u>Estimated Increased Assessed Valuation</u>						
Current Thorntown AV (2022) [3]	44,907,527	44,975,327	44,975,327	44,975,327	44,975,327	44,975,327
Proposed Annexation Area AV	91,300	91,300	91,300	91,300	91,300	91,300
Total Proposed Annexation Parcels AV	91,300	91,300	91,300	91,300	91,300	91,300
Estimated Annex AV	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300
Property Tax Rate Increase Due to Annex [3]	0.493300	0.493300	0.493300	0.493300	0.493300	0.493300
Estimated Tax Increase Due to Annex	\$ 450.38	\$ 450.38	\$ 450.38	\$ 450.38	\$ 450.38	\$ 450.38

**III How Municipal Tax Revenue Will Decrease - Sugar Creek Township (AV of proposed annexation area = \$76,700)**

	2022	2023	2024	2025	2026	2027
<u>Sugar Creek Township</u>						
<u>Estimated Decreased Assessed Valuation</u>						
Current Sugar Creek Township AV (2022)[3]	126,350,018	126,350,018	126,350,018	126,350,018	126,350,018	126,350,018
Proposed Annexation Area AV	91,300	91,300	91,300	91,300	91,300	91,300
Total Proposed Annexation Parcels AV	91,300	91,300	91,300	91,300	91,300	91,300
Estimated AV - Proposed Annex Area	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300
Net Decrease in Township Tax Rate [1] [3]	0.068400	0.068400	0.068400	0.068400	0.068400	0.068400
Estimated Levy - Decrease Due to Annex	\$ 62.45	\$ 62.45	\$ 62.45	\$ 62.45	\$ 62.45	\$ 62.45

[1] **Note: The tax levy and tax collections of all other units of Government (other than Thorntown and the Township) will not change.**

[2] Assumes annexation AV starts in 2023, no increases in AV in 2022 - 2027 and tax rates are unchanged from 2022 - 2027.

[3] Before effects of deductions and tax caps.

[3] Tax rates and AV from DLGF 2022 Budget Order and reflect total unit tax rates.

Town of Thorntown, Indiana  
 Annexation Calculations  
 5 - Year Projections (2023 - 2027)

**III A Estimated Annual Affect of Annexation on Sugar Creek Township - General, Township Assistance, Fire, Recreation**

	2022	2023	2024	2025	2026	2027
<b>Sugar Creek Township Before Annexation</b>						
A AV of Property Being Annexed Total [1]	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300
Proposed Annexation Property	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300
B 2022 Property Tax Rate - Sugar Creek Township	0.0935	0.0935	0.0935	0.0935	0.0935	0.0935
C Est. Tax Collections Before Annexation [2]	\$ 85.37	\$ 85.37	\$ 85.37	\$ 85.37	\$ 85.37	\$ 85.37
<b>Sugar Creek Township After Annexation</b>						
D AV of Property Being Annexed Total [1]	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300
Proposed Annexation Property	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300	\$ 91,300
E 2022 Property Tax Rate - Sugar Creek Township	0.025100	0.0251	0.0251	0.0251	0.0251	0.0251
F Est. Tax Collections After Annexation [2]	\$ 22.92	\$ 22.92	\$ 22.92	\$ 22.92	\$ 22.92	\$ 22.92
G Difference in Township Tax Collections Due to Annexation	<u>-\$ 62.45</u>	<u>-\$ 62.45</u>	<u>-\$ 62.45</u>	<u>-\$ 62.45</u>	<u>-\$ 62.45</u>	<u>-\$ 62.45</u>

Annexation does not affect the School, Library, or County. The annexation doesn't affect their AV or tax collections.  
 Note: The tax levy and tax collections of all other units of Government (other than Sugar Creek Township and Thorntown) will not change.  
 [1] 2021 Pay 2022 per the DLGF 2022 Budget Order. Assumes no increase on NAV in next 5 years  
 [2] Before effects of deductions and tax caps - Reflecting the decrease in the collection of the fire tax rates.



**Town of Thomtown, Indiana**  
Annexation Calculations

**IV Comparison of Sugar Creek Township Tax Rates Compared To Thomtown Tax Rates (2022 Budget Order)**

	Sugar Creek Township	Thomtown (Civil Town)	Sugar Creek Twship & Thomtown Total
Rainy Day	\$ -	\$ -	\$ -
General	\$ -	\$ 0.518800	\$ 0.518800
Township Assistance	\$ -	\$ -	\$ -
Fire	\$ -	\$ -	\$ -
Park	\$ -	\$ -	\$ -
Park Bond	\$ -	\$ -	\$ -
Cumulative Fire	\$ -	\$ -	\$ -
Local Road & Street	\$ -	\$ -	\$ -
Motor Vehicle Highway	\$ -	\$ -	\$ -
Recreation	\$ -	\$ -	\$ -
Cumulative Capital Improvement	\$ -	\$ -	\$ -
Cumulative Capital Development	\$ -	\$ 0.042900	\$ 0.042900
Township Fire Fighting	\$ 0.056500	\$ -	\$ -
Township General	\$ 0.025100	\$ -	\$ 0.025100
Township Cumulative Fire	\$ 0.011900	\$ -	\$ -
<b>Unit Total</b>	<b>\$ 0.093500</b>	<b>\$ 0.561700</b>	<b>\$ 0.586800</b>

Note: After annexation the parcels being annexed will pay both the Township tax rate and the Thomtown tax rate.  
(except for the Township Fire Protection tax rates)