

## RESOLUTION NO. 5-R-22

*SYNOPSIS: This Resolution, if adopted, will approve and adopt a written Fiscal Plan for the annexation of territory contiguous to the City of Huntington as described herein and in Ordinance 9-C-22.*

### A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF HUNTINGTON, INDIANA, ADOPTING A FISCAL PLAN FOR THE ANNEXATION OF PROPERTY CONTIGUOUS TO THE CITY OF HUNTINGTON, INDIANA

WHEREAS, on May 10, 2022, the Common Council was presented with a fully signed and facially valid petition for the voluntary annexation of real property located outside, but contiguous to the City of Huntington (“Petition”);

WHEREAS, in accordance with that Petition, the Common Council of the City of Huntington, Indiana (“Council”) is desirous of annexing certain portions of Huntington Township in Huntington County into the City of Huntington (the “Annexation Territory”);

WHEREAS, the Annexation Territory is contiguous to the existing city limits of the City of Huntington;

WHEREAS, a map describing the boundaries of the Annexation Territory is attached hereto and incorporated herein as Exhibit A;

WHEREAS, a legal description of the Annexation Territory is attached hereto and incorporated herein as Exhibit B;

WHEREAS, the Annexation Territory consists of approximately 59.85 acres;

WHEREAS, responsible planning and state law require adoption of a fiscal plan and a definite policy for the provision of certain services to annexed areas; and

WHEREAS, the Council is desirous of adopting a written fiscal plan for the Annexation Territory.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Huntington, Indiana, that:

Section One: The Council adopts the Fiscal Plan (“Plan”) prior to the adoption of the annexation ordinance for the Annexation Territory, a copy of which is attached hereto and incorporated herein as Exhibit C.

Section Two: The purpose of the Plan is to confirm that the City is physically and financially able to provide municipal services to the Annexation Territory pursuant to the Plan.

Section Three: The basic services described in the Plan become effective pursuant to the Plan upon adoption of Annexation Ordinance No. 9-C-22.

Section Four: The City will provide a copy of the Plan immediately after adoption to the landowners in the Annexation Territory who request a copy from the Clerk-Treasurer of the City.

Section Five: This Resolution shall be in full force and effect from the date of passage, and its publication, as provided by law, subject to the declared effective date of annexation.

*[Signature Block Next Page]*

RESOLUTION 5-R-22

Duly adopted on first and final reading this 14<sup>th</sup> day of June, 2022, by a vote of 7 in favor and 0 in opposition.

CITY OF HUNTINGTON, INDIANA by its COMMON COUNCIL

Voting in Favor:

[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]  
[Signature]

Charles Chapman  
(President)

Joe Blomeke

Dave Funk

Seth Marshall

Paul Pike

Todd Johnson

P.J. Felton

Voting in Opposition:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Attest:

[Signature]  
Christi A. McElhaney  
City Clerk-Treasurer

Presented by me to the Mayor for approval or veto, this 14<sup>th</sup> day of June, 2022.

[Signature]  
Christi A. McElhaney  
City Clerk-Treasurer

This resolution having been adopted by the Common Council and presented to me is [APPROVED or VETOED], this 14<sup>th</sup> day of June, 2022.

[Signature]  
Richard Strick  
Mayor of the City of Huntington, Indiana

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# **ANNEXATION FISCAL PLAN**



**CITY OF HUNTINGTON, INDIANA**

## **FLINT CREEK DEVELOPMENT ANNEXATION AREA**

**June 14, 2022**

Prepared by:

**CITY OF HUNTINGTON**  
*Community Development & Redevelopment Department*

Financial Calculations by:

**REEDY FINANCIAL GROUP P.C.**

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## INTRODUCTION

The following fiscal plan (the "Fiscal Plan") is for the proposed annexation of the area consisting of a single parcel of land and associated right of way to the north of the existing corporate limits of the City of Huntington (the "Annexation Area"). The Annexation Area is adjacent and contiguous to the City of Huntington (the "City"). The requirements of Indiana Code mandate the development and adoption of a written fiscal plan and the establishment of a definite policy by resolution of the Common Council. Indiana Code states that this fiscal plan must include and provide the following:

- 1) The cost estimates of planned services to be furnished to the territory to be annexed. The plan must present itemized estimated costs for each municipal department or agency;
- 2) The method or methods of financing the planned services. The plan must explain how specific and detailed expenses will be funded and must include taxes, grants and other funding to be used;
- 3) The plan for the organization and extension of services. The plan must detail the specific services that will be provided and the dates the services will begin;
- 4) That planned services of a non-capital nature, including police protection, fire protection, street and road maintenance and other non-capital services normally provided within the corporate boundaries will be provided 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 non-capital services provided in areas within the corporate boundaries regardless of similar topography, patterns of land use and population density;
- 5) That services of a capital improvement nature, including street construction, street lighting, sewer facilities, water facilities and storm water 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;
- 6) The estimated effect of the proposed annexation on taxpayers in each of the political subdivisions to which the proposed annexation applies, including the expected tax rates, tax levies, expenditure levels, service levels, and annual debt service payments in those political subdivisions for four (4) years after the effective date of the annexation;
- 7) The estimated effect the proposed annexation will have on municipal finances, specifically how municipal tax revenues will be affected by the annexation for four (4) years after the effective date of the annexation;
- 8) Any estimated effects on political subdivisions in the county that are not part of the annexation and on taxpayers located in those political subdivisions for four (4) years after the effective date of the annexation; and

## **SECTION I**

### **AREA DESCRIPTION**

#### **A. Location, Area Size and Contiguity**

The proposed Annexation Area is located near the southwest quadrant of the existing corporate boundaries of the City. A map of the Annexation Area and new municipal boundary and a legal description of the real property proposed to be annexed have been included in the attached Appendix IV.

The Annexation Area totals approximately 59.85 acres. The area is approximately 35% contiguous to the existing corporate boundaries of the City.

#### **B. Current Land Use**

The Annexation Area is comprised of a one property that features tillable agricultural and wooded land together with adjacent rights-of-way (County Road 200 W).

#### **C. Current Population**

The current population of the Annexation Area is estimated at 0. This figure was derived through analysis of U.S. Census Block data and discussions with the property owner(s).

#### **D. Real Property Assessed Valuation**

The estimated net assessed valuation for land and improvements in the Annexation Area is \$48,200. This represents the assessed value as of January 1, 2022 for taxes payable 2023.

#### **E. Personal Property Assessed Valuation**

The estimated net assessed valuation for personal property in the Annexation Area is \$0. This represents the assessed value as of January 1, 2022 for taxes payable 2023.

### **C. Fire Protection**

The Annexation Area is currently served by the Huntington Township Volunteer Fire Department (HTVFD). Prior to April 15, 2014 the Huntington Fire Department (HFD) provided fire protection to all of Huntington Township, including the Annexation Area. The HTVFD is comprised of approximately 25 volunteers and services all of unincorporated Huntington Township in addition to providing mutual aid to surrounding areas. All non-capital services of the HFD will be made available in the Annexation Area upon the effective date of this annexation.

The HFD is a career department consisting of 36 members including one chief, one deputy chief/fire marshal, three assistant chiefs, six lieutenants and 25 firefighters. The firefighters man two fire stations 24-hours per day, 365 days per year. The HFD provides a wide range of emergency services and promotes fire prevention through public education. Since the HFD provided fire protection service to the Annexation Area for several decades prior to April 15, 2014, there will be no increase in costs as a result of the annexation.

### **D. Street Maintenance**

All dedicated local public roads adjacent to the Annexation Area are currently maintained by the Huntington County or the Indiana Department of Transportation (INDOT). However, all non-capital services of the City Services Department – Street Division will be made available in the Annexation Area within thirty (30) days of the effective date of this annexation and will be extended in a manner equivalent in standard and scope to the services provided to the other areas within the corporate boundaries of the City.

The Street Division will be responsible for roadway maintenance, snow removal, and ice removal of the streets in the Annexation Area. Currently, the City has approximately 95.56 miles of streets. The Annexation Area contains 0.085 miles of roadway, of which 0.033 miles will continued to be maintained by INDOT and 0.051 miles will be new local streets that the City will be responsible for maintaining. The City anticipates an additional \$40.00 in operating costs for supplies, maintenance or fuel as a result of the annexation. The City Services Department – Street Division budgets within the General Fund, Local Road and Street Fund and Motor Vehicle Highway Fund will fund these additional costs.

### **E. Trash Collection & Recycling**

Huntington County does not provide solid waste disposal or curbside recycling to the Annexation Area. This service is provided to residents in the Annexation Area by private firms. Within thirty (30) days of the effective date of this annexation, the City of Huntington will provide garbage, recycling and limited yard and refuse collection services, including leaf pickup, to all residential properties in the Annexation Area. The City pays for yard and refuse collection services through taxes, while trash and recycling collection services are paid for by user fees assessed to those users of such services.

#### **H. Street Lighting**

Huntington County does not provide streetlights in the Annexation Area. The City does not require streetlights. Developer installed streetlights upon newly dedicated public roadways may, upon application to the Board of Public Works and Safety, be accepted into the City's streetlight system. Accordingly, it is anticipated that there will be no additional costs to the City.

#### **I. Street Sweeping**

Huntington County does not currently provide street sweeping in the Annexation Area. The City provides this service as part of its MS4 program through the City of Huntington Utilities Department - Water Pollution Control. The City performs street sweeping on all public roadways within the corporate limits.

As a result of the annexation the City anticipates additional operating costs for fuel of approximately \$30 per year for the Annexation Area. The budget within the City of Huntington Utilities Department - Water Pollution Control will fund these additional costs.

#### **J. Governmental Administrative Services**

The City does not anticipate that the addition of the Annexation Area will result in a demand for Governmental Administrative Services that cannot be met by the existing staffing of the City's offices, agencies and departments. All non-capital services of the administration of the City will be made available in the Annexation Area on the date the annexation becomes effective and will be extended in a manner equivalent in standard and scope to the services provided to the other areas within the corporate boundaries of the City.

The Governmental Administrative Services of the City include, but are not limited to, the services provided by the following:

- |                              |  |
|------------------------------|--|
| - Mayor's Office             | - Clerk-Treasurer's Office                         |
| - Common Council             | - Engineering Department                           |
| - Human Resources Department | - Community Development & Redevelopment Department |

provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

#### **D. Storm Water Drainage**

The City provides storm drainage along City rights-of-way. Storm drainage outside the right-of-way is typically the responsibility of the property owner or developer, therefore it is not anticipated that there will be any additional cost to the City. Regardless, all capital services of the Department of Storm Water Management will be extended to the Annexation Area within 3 years of the effective date of this annexation in the same manner as those services are provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

#### **E. Street Construction**

Although not anticipated, construction of any new streets within the Annexation Area will be the responsibility of the developer in accordance with the applicable City Code. The existing street within the Annexation Area is below City standards; however the City Services Department - Street Division does not anticipate any immediate additional costs out of the ordinary as a result of the annexation. Regardless, all capital services of the City Services Department - Street Division, including evaluation and construction services, will be extended to the Annexation Area within 3 years of the effective date of this annexation in the same manner as those services are provided to areas inside the corporate limits and in a manner consistent with federal, state and local laws, procedures and planning criteria.

#### **F. Parks**

There are currently several parks within or near the City limits. Drover Park encompasses approximately 3 acres and includes a basketball court, playground, picnic area, pavilion and a spray park. Elmwood Park is approximately 10 acres in size and has lighted facilities for basketball, softball, tennis, volleyball and a large pavilion. Erie Heritage Park is approximately 5 acres in size and contains multi-use trails and a pavilion. It also connects to a bridge over the Little River. Evergreen Park offers more than 101 acres of recreational space that includes pavilions, a softball field, a volleyball court, playground equipment, a horseshoe court and multi-use trails. General Slack Park is approximately 2 acres in size and contains a playground, basketball court, and pavilion. Hier's Park is approximately 6 acres in size and has an outdoor stage, restrooms, a softball field and playground. Laurie Park is nearly 2 acres in size and has a playground, basketball court, large pavilion, and restroom facilities. Memorial Park is nearly 40 acres in size and home to the Sunken Gardens and Shakespeare Gardens. It also has basketball, tennis, pickleball and horseshoe courts, a playground, a sledding facility, walking trails, one large and one small pavilion. Rotary Centennial Park is 0.3 acres in size and located in downtown Huntington. It has a fountain, seating areas, and a greenspace. Yeoman Park has a skate park facility, as well as pavilions, a picnic area, a playground, BMX pump track, dog park, and amenities for soccer and softball. It also contains part of the Erie Rail Trail, a multi-use trail. The City is also home to a growing trail network, featuring the Little River Trail, Erie Rail Trail, and Lime City Trail. It is anticipated that no additional parks will be added as a

## SECTION IV

### FISCAL IMPACT

As a result of this annexation, the net assessed value for the City, estimated at \$651,320,560 for 2022, will not change. Property tax controls instituted by the 2002 Indiana General Assembly limit the City to a property tax increase equal to the six-year average non-farm income or Assessed Value Growth Quotient (AVGQ) (estimated to be 4.2% for the 2022 budget year) annually for most funds. All of the property within the Annexation Area is eligible for municipal property tax exemption as agricultural land under IC § 36-4-3-4.1(c). The net zero impact to the City's assessed value as a result of this annexation will not have an effect on property tax rates or revenues of the City, although other funds are expected to benefit as illustrated in this section.

It is assumed that the effective date of this annexation will be August 15, 2022. Based on the assumed effective date, Annexation Area property owners subject to property taxes will not pay property taxes to the City until 2022 payable 2023 (if a reclassification in use may occur). However, the City will begin providing non-capital municipal services to the property owners within thirty (30) days after the effective date of the annexation, and it will begin providing capital municipal services to the property owners within three (3) years after the effective date of the annexation.

It is anticipated that there will be additional costs to the City as a result of the annexation. A majority of the costs are related to City Services – Street Division and the sewer utility. The causes of any anticipated increased costs are discussed previously, and a summary of the costs is demonstrated in Appendix I.

Although exempt from municipal property taxes until development or reclassification of use occurs, the City's maximum levy will increase by an estimated \$1,029 (assuming 37.5% circuit breaker loss).

## Appendix I

## Appendix II

City of Huntington  
Annexation Impact Analysis  
Tax Impact



2021 PAY 2022 PROPERTY TAX IMPACT

			Waiver	Gross Assessed Value	Deductions	Net Assessed Value	UIC Tax Rate	IC Tax Rate	UIC Gross Property Taxes	IC Gross Property Taxes	UIC Net Property Taxes	IC Net Property Taxes	Increase (Decrease) in Tax Bill
Owner Name	Parcel #	AG											
1 FLINT CREEK DEVELOPMENT LLC	35-05-02-300-145.600-004	AG		41,600	-	41,600	1.8877	1.8877	785	785	785	785	-
<b>Total:</b>				41,600	-	41,600			785	785	785	785	-
Note (1): "UIC" - Unincorporated													
Note (2): "IC" - Incorporated													

**ANNEXATION IMPACT ANALYSIS**  
**TAX BILL ANALYSIS FOR PARCELS WITH VARIOUS CIRCUIT BREAKER CAPS**

**#1 FLINT CREEK DEVELOPMENT LLC : PARCEL 35-05-02-300-145.800-004**

		UIC TAX BILL						
TAX CAP %:		1.0%		2.0%		3.0%		Total
HOMESITE LAND	\$	-	\$	-	\$	-	\$	-
HOMESITE IMPROVEMENTS	\$	-	\$	-	\$	-	\$	-
EXCESS ACREAGE	\$	-	\$	41,600	\$	-	\$	41,600
NON-HOMESITE IMPROVEMENTS	\$	-	\$	-	\$	-	\$	-
GROSS ASSESSED VALUE:	\$	-	\$	41,600	\$	-	\$	41,600
TAX CAP AMOUNT:	\$	-	\$	832	\$	-		
DEDUCTIONS:								
	HOMESTEAD	\$	-					
	MORTGAGE	\$	-					
	SUPPLEMENTAL	\$	-					
	OTHER	\$	-					
NET ASSESSED VALUE:	\$	-	\$	41,600	\$	-	\$	41,600
TAX RATE:	\$	1.8877	\$	1.8877	\$	1.8877		
GROSS TAX AMOUNT:	\$	-	\$	785	\$	-	\$	785
PROPERTY TAX CAP AMOUNT:	\$	-	\$	832	\$	-	\$	832
UIC NET PROPERTY TAXES AFTER CAP:	\$	-	\$	785	\$	-	\$	785
TAX BILL AMOUNT:							\$	785
							\$	0

		IC TAX BILL						
TAX CAP %:		1.0%		2.0%		3.0%		Total
HOMESITE LAND	\$	-	\$	-	\$	-	\$	-
HOMESITE IMPROVEMENTS	\$	-	\$	-	\$	-	\$	-
EXCESS ACREAGE	\$	-	\$	41,600	\$	-	\$	41,600
NON-HOMESITE IMPROVEMENTS	\$	-	\$	-	\$	-	\$	-
GROSS ASSESSED VALUE:	\$	-	\$	41,600	\$	-	\$	41,600
TAX CAP AMOUNT:	\$	-	\$	832	\$	-		
DEDUCTIONS:								
	HOMESTEAD	\$	-					
	MORTGAGE	\$	-					
	SUPPLEMENTAL	\$	-					
	OTHER	\$	-					
NET ASSESSED VALUE:	\$	-	\$	41,600	\$	-	\$	41,600
TAX RATE:	\$	1.8877	\$	1.8877	\$	1.8877		
GROSS TAX AMOUNT:	\$	-	\$	785	\$	-	\$	785
PROPERTY TAX CAP AMOUNT:	\$	-	\$	832	\$	-	\$	832
IC NET PROPERTY TAXES AFTER CAP:	\$	-	\$	785	\$	-	\$	785
INCREASE IN TAX BILL:							\$	-
TAX BILL % INCREASE:								0%

City of Huntington  
 Annexation Impact Analysis  
 Maximum Levy Worksheet  
 June 14, 2022

		2019	2020	2021	2022	Projected 2023	Pro Forma Annexation
Prior Year Levy		\$ 9,393,410	\$ 9,674,553	\$ 10,984,688	\$ 11,453,473	\$ 11,944,384	\$ 12,438,534
Plus:							
	Under Max	\$ 780,698	\$ 845,475	\$ 16,735	\$ 8,214	\$ 8,981	\$ -
	Prior year PTRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Prior Year levy excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	1/2 of Prior Year Unused Property Tax Levy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Minus:							
	Prior year FIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Prior year Temporary Appeals	\$ -	\$ -	\$ 113,194	\$ 116,152	\$ 119,972	\$ 119,972
	Prior year Misc Changes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equals:	Sub-total	\$ 10,174,108	\$ 10,520,028	\$ 10,888,229	\$ 11,345,535	\$ 11,833,393	\$ 12,318,562
Times:	6 year non farm income factor	1.034	1.035	1.042	1.043	1.041	1.044
Equals:	Sub-total	\$ 10,520,028	\$ 10,888,229	\$ 11,345,535	\$ 11,833,393	\$ 12,318,562	\$ 12,860,579
Plus:							
	Ensuing Year FIT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ensuing Year Misc Changes	\$ -	\$ 113,194	\$ 116,152	\$ 119,972	\$ 119,972	\$ 119,972
	Ensuing year Temporary Appeals	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Automatic 15% Annexation Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,029
Less:							
	Ensuing Year PTRC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Ensuing Year Levy Excess	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equals:	Ensuing Year Maximum Property Tax Levy	\$ 10,520,028	\$ 11,001,423	\$ 11,461,687	\$ 11,953,365	\$ 12,438,534	\$ 12,981,581
Less:	Under Max Levy by	\$ 845,475	\$ 16,735	\$ 8,214	\$ 8,981	\$ -	\$ -
Equals:	1782 Notice	\$ 9,674,553	\$ 10,984,688	\$ 11,453,473	\$ 11,944,384	\$ 12,438,534	\$ 12,981,581

City of Huntington  
Annexation Impact Analysis  
Projected LIT Certified Shares Impact  
June 14, 2022

2022 Certified Shares Distribution: \$ 7,881,460

2022 PTR Distribution: \$ 2,165,236

Unit	Unit Name	Pre-Annexation		Pre-Annexation		Post-Annexation		Post-Annexation		Increase/(Decrease)
		Attributed Allocation	Certified Shares	Allocation Amount	Property Tax Replacement	Attributed Allocation	Certified Shares	Allocation Amount	Property Tax Replacement	
0000	HUNTINGTON COUNTY	13,447,900	\$ 2,974,276	12,349,546	\$ 558,958	13,447,900	\$ 2,974,193	12,349,546	\$ 558,946	\$ (95)
0001	CLEAR CREEK TOWNSHIP	129,312	\$ 28,600	129,315	\$ 5,853	129,312	\$ 28,599	129,315	\$ 5,853	\$ (1)
0002	DALLAS TOWNSHIP	96,767	\$ 21,402	96,771	\$ 4,380	96,767	\$ 21,401	96,771	\$ 4,380	\$ (1)
0003	HUNTINGTON TOWNSHIP	534,086	\$ 118,124	534,097	\$ 24,174	534,053	\$ 118,113	534,064	\$ 24,172	\$ (13)
0004	JACKSON TOWNSHIP	142,890	\$ 31,603	142,881	\$ 6,467	142,890	\$ 31,602	142,881	\$ 6,467	\$ (1)
0005	JEFFERSON TOWNSHIP	46,340	\$ 10,249	46,331	\$ 2,097	46,340	\$ 10,249	46,331	\$ 2,097	\$ (0)
0006	LANCASTER TOWNSHIP	45,024	\$ 9,958	45,027	\$ 2,038	45,024	\$ 9,958	45,027	\$ 2,038	\$ (0)
0007	POLK TOWNSHIP	38,233	\$ 8,456	38,244	\$ 1,731	38,233	\$ 8,456	38,244	\$ 1,731	\$ (0)
0008	ROCK CREEK TOWNSHIP	73,568	\$ 16,271	73,573	\$ 3,330	73,568	\$ 16,271	73,573	\$ 3,330	\$ (1)
0009	SALAMONIE TOWNSHIP	56,472	\$ 12,490	56,472	\$ 2,556	56,472	\$ 12,490	56,472	\$ 2,556	\$ (0)
0010	UNION TOWNSHIP	60,582	\$ 13,399	60,581	\$ 2,742	60,582	\$ 13,399	60,581	\$ 2,742	\$ (0)
0011	WARREN TOWNSHIP	89,777	\$ 19,856	89,767	\$ 4,063	89,777	\$ 19,855	89,767	\$ 4,063	\$ (1)
0012	WAYNE TOWNSHIP	11,417	\$ 2,525	11,423	\$ 517	11,417	\$ 2,525	11,423	\$ 517	\$ (0)
0307	HUNTINGTON CIVIL CITY	15,779,899	\$ 3,490,045	15,779,907	\$ 714,221	15,780,929	\$ 3,490,175	15,780,936	\$ 714,253	\$ 162
0683	ANDREWS CIVIL TOWN	587,543	\$ 129,947	587,542	\$ 26,593	587,543	\$ 129,943	587,542	\$ 26,592	\$ (4)
0684	MARKLE CIVIL TOWN	273,409	\$ 60,470	273,412	\$ 12,375	273,409	\$ 60,468	273,412	\$ 12,375	\$ (2)
0685	MOUNT ETNA CIVIL TOWN	8,243	\$ 1,823	8,241	\$ 373	8,243	\$ 1,823	8,241	\$ 373	\$ (0)
0686	ROANOKE CIVIL TOWN	930,071	\$ 205,704	930,064	\$ 42,096	930,071	\$ 205,698	930,064	\$ 42,095	\$ (7)
0687	WARREN CIVIL TOWN	522,368	\$ 115,530	522,365	\$ 23,643	522,368	\$ 115,527	522,365	\$ 23,643	\$ (4)
3625	HUNTINGTON COUNTY COMM SCHOOL CORP	-	\$ -	13,301,527	\$ 602,046	-	\$ -	13,301,527	\$ 602,033	\$ (13)
0096	ANDREWS PUBLIC LIBRARY	95,754	\$ 21,178	95,755	\$ 4,334	95,754	\$ 21,177	95,755	\$ 4,334	\$ (1)
0098	ROANOKE PUBLIC LIBRARY	104,440	\$ 23,099	104,438	\$ 4,727	104,440	\$ 23,098	104,438	\$ 4,727	\$ (1)
0099	WARREN PUBLIC LIBRARY	151,720	\$ 33,556	151,719	\$ 6,867	151,720	\$ 33,555	151,719	\$ 6,867	\$ (1)
0302	HUNTINGTON LIBRARY	2,074,216	\$ 458,755	2,074,217	\$ 93,882	2,074,216	\$ 458,742	2,074,217	\$ 93,880	\$ (15)
1055	HUNTINGTON COUNTY SOLID WASTE	335,235	\$ 74,144	335,230	\$ 15,173	335,235	\$ 74,142	335,230	\$ 15,173	\$ (2)
Total:		35,635,256	\$ 7,881,460	47,838,445	\$ 2,165,236	35,636,262	\$ 7,881,460	47,839,441	\$ 2,165,236	

Note (1): Based on 2022 Certified Local Income Tax Report

Note (2): This effect is on a per year basis. Projected effect to be similar for 4 years.

Note (3): There is a 1 year delay on income tax effect.

**City of Huntington**  
 Annexation Impact Analysis  
 Projected LIT Public Safety Impact  
 June 14, 2022

2022 Public Safety Distribution Amount: \$ 2,165,236

Unit	Unit Name	Pre-Annexation		Post-Annexation		Increase/(Decrease)
		Allocation Amount	Public Safety Distribution	Allocation Amount	Public Safety Distribution	Public Safety Distribution
0000	HUNTINGTON COUNTY	13,447,900	\$ 922,929	13,447,900	\$ 922,899	\$ (30)
0307	HUNTINGTON CIVIL CITY	15,779,899	\$ 1,082,974	15,780,929	\$ 1,083,009	\$ 35
0683	ANDREWS CIVIL TOWN	587,543	\$ 40,323	587,543	\$ 40,322	\$ (1)
0684	MARKLE CIVIL TOWN	273,409	\$ 18,764	273,409	\$ 18,763	\$ (1)
0685	MOUNT ETNA CIVIL TOWN	8,243	\$ 566	8,243	\$ 566	\$ -
0686	ROANOKE CIVIL TOWN	930,071	\$ 63,831	930,071	\$ 63,829	\$ (2)
0687	WARREN CIVIL TOWN	522,358	\$ 35,849	522,358	\$ 35,848	\$ (1)
Total:		31,549,422	\$ 2,165,236	31,550,452	\$ 2,165,236	

- Note (1): Allocation amount is based attributed allocation.  
 Note (2): Based on 2022 Certified Local Income Tax Report.  
 Note (3): This effect is on a per year basis. Projected effect to be similar for 4 years.  
 Note (4): There is a 1 year delay on income tax effect.

LRS Population Distribution Impact

Unit	Pre-Annexation							Post-Annexation							Impact Inc./Dec.
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	
Huntington County	14,882	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 295,837	14,882	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 59,167	\$ 295,837	\$ -
Huntington Civil City	17,391	\$ 69,143	\$ 69,143	\$ 69,143	\$ 69,143	\$ 69,143	\$ 345,713	17,391	\$ 69,143	\$ 69,143	\$ 69,143	\$ 69,143	\$ 69,143	\$ 345,713	\$ -
Andrews Civil Town	1,149	\$ 4,568	\$ 4,568	\$ 4,568	\$ 4,568	\$ 4,568	\$ 22,841	1,149	\$ 4,568	\$ 4,568	\$ 4,568	\$ 4,568	\$ 4,568	\$ 22,841	\$ -
Markle Civil Town	1,095	\$ 4,353	\$ 4,353	\$ 4,353	\$ 4,353	\$ 4,353	\$ 21,767	1,095	\$ 4,353	\$ 4,353	\$ 4,353	\$ 4,353	\$ 4,353	\$ 21,767	\$ -
Mount Etna Civil Town	94	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 1,869	94	\$ 374	\$ 374	\$ 374	\$ 374	\$ 374	\$ 1,869	\$ -
Roanoke Civil Town	1,722	\$ 6,846	\$ 6,846	\$ 6,846	\$ 6,846	\$ 6,846	\$ 34,231	1,722	\$ 6,846	\$ 6,846	\$ 6,846	\$ 6,846	\$ 6,846	\$ 34,231	\$ -
Warren Civil Town	1,239	\$ 4,926	\$ 4,926	\$ 4,926	\$ 4,926	\$ 4,926	\$ 24,630	1,239	\$ 4,926	\$ 4,926	\$ 4,926	\$ 4,926	\$ 4,926	\$ 24,630	\$ -
<b>Total:</b>	<b>37,572</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 746,889</b>	<b>37,572</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 149,378</b>	<b>\$ 746,889</b>	<b>\$ -</b>

Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.  
(2) Per Indiana Code 8-14-2-4, a county with a population of 50,000 or less allocates 20% of the LRS distribution on the basis of the population of the unit compared to the total county population.  
(3) Assumes same population and total distribution for 5 years.  
(4) Pre-Annexation LRS Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.  
(5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

LRS Road Mileage Distribution Impact

Unit	Pre-Annexation							Post-Annexation							Impact Inc./Dec.
	Mileage	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Mileage	Year 1	Year 2	Year 3	Year 4	Year 5	Total	
Huntington County	671.10	\$ 503,952	\$ 503,952	\$ 503,952	\$ 503,952	\$ 503,952	\$ 2,519,758	671.05	\$ 503,913	\$ 503,913	\$ 503,913	\$ 503,913	\$ 503,913	\$ 2,519,565	\$ (193)
Huntington Civil City	91.01	\$ 68,206	\$ 68,206	\$ 68,206	\$ 68,206	\$ 68,206	\$ 341,032	91.06	\$ 68,245	\$ 68,245	\$ 68,245	\$ 68,245	\$ 68,245	\$ 341,225	\$ -
Andrews Civil Town	8.71	\$ 6,198	\$ 6,198	\$ 6,198	\$ 6,198	\$ 6,198	\$ 30,989	8.71	\$ 6,198	\$ 6,198	\$ 6,198	\$ 6,198	\$ 6,198	\$ 30,989	\$ -
Markle Civil Town	8.76	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 32,063	8.76	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 6,413	\$ 32,063	\$ -
Mount Etna Civil Town	1.39	\$ 1,041	\$ 1,041	\$ 1,041	\$ 1,041	\$ 1,041	\$ 5,206	1.39	\$ 1,041	\$ 1,041	\$ 1,041	\$ 1,041	\$ 1,041	\$ 5,206	\$ -
Roanoke Civil Town	7.51	\$ 5,384	\$ 5,384	\$ 5,384	\$ 5,384	\$ 5,384	\$ 26,919	7.51	\$ 5,384	\$ 5,384	\$ 5,384	\$ 5,384	\$ 5,384	\$ 26,919	\$ -
Warren Civil Town	8.43	\$ 6,318	\$ 6,318	\$ 6,318	\$ 6,318	\$ 6,318	\$ 31,590	8.43	\$ 6,318	\$ 6,318	\$ 6,318	\$ 6,318	\$ 6,318	\$ 31,590	\$ -
<b>Total:</b>	<b>796.91</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 2,987,556</b>	<b>796.91</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 597,511</b>	<b>\$ 2,987,557</b>	<b>\$ -</b>

Notes: (1) Road mileage based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.  
(2) Per Indiana Code 8-14-2-4, a county with a population of 50,000 or less allocates 80% of the LRS distribution on the basis of road and street miles of the unit compared to the county total road mileage.  
(3) Assumes same road mileage and total distribution for 5 years.  
(4) Pre-Annexation LRS Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.

City of Huntington

Annexation Impact Analysis

Cigarette Tax - Alcoholic Beverage Gallonage Tax Distribution Impact

June 14, 2022



Cigarette Tax Distribution Impact															
Unit	Pre-Annexation							Post-Annexation						Impact	
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Inc./Dec.
Huntington Civil City	17,391	\$ 46,917	\$ 46,917	\$ 46,917	\$ 46,917	\$ 46,917	\$ 234,585	17,391	\$ 46,917	46,917	46,917	46,917	46,917	46,917	\$ -
Andrews Civil Town	1,149	\$ 3,099	\$ 3,099	\$ 3,099	\$ 3,099	\$ 3,099	\$ 15,495	1,149	\$ 3,099	3,099	3,099	3,099	3,099	3,099	\$ -
Markle Civil Town	1,095	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,954	\$ 2,954	\$ 14,770	1,095	\$ 2,954	2,954	2,954	2,954	2,954	2,954	\$ -
Mount Etna Civil Town	94	\$ 253	\$ 253	\$ 253	\$ 253	\$ 253	\$ 1,265	94	\$ 253	253	253	253	253	253	\$ -
Roanoke Civil Town	1,722	\$ 4,645	\$ 4,645	\$ 4,645	\$ 4,645	\$ 4,645	\$ 23,225	1,722	\$ 4,645	4,645	4,645	4,645	4,645	4,645	\$ -
Warren Civil Town	1,239	\$ 3,342	\$ 3,342	\$ 3,342	\$ 3,342	\$ 3,342	\$ 16,710	1,239	\$ 3,342	3,342	3,342	3,342	3,342	3,342	\$ -
Total:	22,690	\$ 61,210	\$ 61,210	\$ 61,210	\$ 61,210	\$ 61,210	\$ 306,050	22,690	\$ 61,210	\$ 61,210	\$ 61,210	\$ 61,210	\$ 61,210	\$ 61,210	\$ -

- Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.  
(2) Per Indiana Code 6-7-1-29.1, Cigarette Tax is allocated to cities and towns on the basis of population.  
(3) Assumes same population and total distribution for 5 years.  
(4) Pre-Annexation Cigarette Tax Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.  
(5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

Alcoholic Beverage Gallonage Tax Distribution Impact															
Unit	Pre-Annexation							Post-Annexation							Impact
	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Population	Year 1	Year 2	Year 3	Year 4	Year 5	Total	Inc./Dec.
Huntington Civil City	17,391	\$ 41,132	\$ 41,132	\$ 41,132	\$ 41,132	\$ 41,132	\$ 205,660	17,391	\$ 41,132	\$ 41,132	\$ 41,132	\$ 41,132	\$ 41,132	\$ 205,660	\$ -
Andrews Civil Town	1,149	\$ 2,718	\$ 2,718	\$ 2,718	\$ 2,718	\$ 2,718	\$ 13,590	1,149	\$ 2,718	\$ 2,718	\$ 2,718	\$ 2,718	\$ 2,718	\$ 13,590	\$ -
Markle Civil Town	1,095	\$ 2,590	\$ 2,590	\$ 2,590	\$ 2,590	\$ 2,590	\$ 12,950	1,095	\$ 2,590	\$ 2,590	\$ 2,590	\$ 2,590	\$ 2,590	\$ 12,950	\$ -
Mount Etna Civil Town	94	\$ 222	\$ 222	\$ 222	\$ 222	\$ 222	\$ 1,110	94	\$ 222	\$ 222	\$ 222	\$ 222	\$ 222	\$ 1,110	\$ -
Roanoke Civil Town	1,722	\$ 4,073	\$ 4,073	\$ 4,073	\$ 4,073	\$ 4,073	\$ 20,365	1,722	\$ 4,073	\$ 4,073	\$ 4,073	\$ 4,073	\$ 4,073	\$ 20,365	\$ -
Warren Civil Town	1,239	\$ 2,930	\$ 2,930	\$ 2,930	\$ 2,930	\$ 2,930	\$ 14,650	1,239	\$ 2,930	\$ 2,930	\$ 2,930	\$ 2,930	\$ 2,930	\$ 14,650	\$ -
Total:	22,690	\$ 53,665	\$ 53,665	\$ 53,665	\$ 53,665	\$ 53,665	\$ 268,325	22,690	\$ 53,665	\$ 53,665	\$ 53,665	\$ 53,665	\$ 53,665	\$ 268,325	\$ -

- Notes: (1) Population increase based on assumption of 2.5 persons per parcel within annexation that utilizes homestead deduction.  
(2) Per Indiana Code 7.1-4-7, Alcoholic Beverage Gallonage Tax is allocated to cities and towns on the basis of population.  
(3) Assumes same population and total distribution for 5 years.  
(4) Pre-Annexation Alcoholic Beverage Gallonage Tax Distributions based on Department of Local Government Finance's Estimated Miscellaneous Revenues report for Budget Year 2022.  
(5) Population is based on Indiana Auditor of State - Revenue Distribution Factors Worksheet.

### **Appendix III**

## Appendix IV

### **Legal Description:**

A part of the Southwest Quarter of Section 2, Township 28 North, Range 9 East and a part of the Southeast Quarter of Section 2, Township 28 North, Range 9 East, Huntington County, Indiana as follows:

Beginning at a point 515.00 feet South 00 degree 36 minutes 03 seconds East of the Northwest corner of the Southwest quarter of Section 2, Township 28 North, Range 9 East, Huntington County, Indiana; thence North 88 degrees 53 minutes 03 seconds East 817.46 feet (820 feet rec.); thence North 00 degrees 36 minutes 03 seconds West 515.0 feet; thence North 88 degrees 07 minutes 04 seconds West 1847.67 feet; thence South 00 degrees 16 minutes 46 seconds East 1198.18 feet to a point on the Westerly right of way line of State Road 9 North; thence South 29 degrees 33 minutes 11 seconds West 119.5 feet along the West line of State Road 9 North to the North right of way line of US Highway 24 East; thence continuing along said North right of way line and the existing City Limits the following six (6) courses: North 79 degrees 15 minutes 05 seconds West 288.09 feet; thence South 83 degrees 50 minutes 32 seconds West 413.26 feet; thence North 86 degrees 00 minutes 03 seconds West 204.75 feet; thence North 73 degrees 45 minutes 44 seconds West 710.52 feet; thence North 80 degrees 14 minutes 19 seconds West 416.76 feet; thence North 89 degrees 09 minutes 32 seconds West 519.82 feet; thence North 67 degrees 37 minutes 34 seconds West 55.6 feet; thence South 87 degrees 44 minutes 32 seconds West 130.81; thence North along the West line of the lands described in a right of way grant Recorded in Book 203 Page 483, 175 feet; thence East along the North line as described in said right of way grant to the original West right of way line of County Road 200 W; thence North along the right of way of County Road 200 W, 273.5 feet; thence East to the point of beginning, all to contain 59.85 acres more or less.