

RESOLUTION NO. 2021-08

A RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF BLUFFTON, INDIANA, TO ADOPT A FISCAL PLAN FOR THE ANNEXATION OF CERTAIN TERRITORY TO THE CITY OF BLUFFTON, INDIANA

WHEREAS, MidLand LLC ("**Petitioner**") is the owner of the following described real estate located outside the limits of the City of Bluffton ("**City**") in Lancaster Township, Wells County, Indiana:

[See Exhibit A]

(the "**Territory**"); and

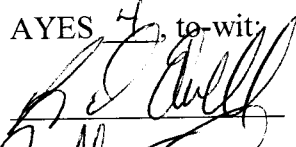
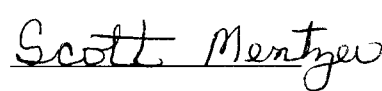


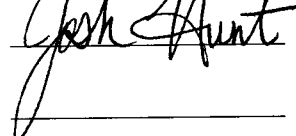
WHEREAS, Petitioner, as owner of the Territory, has petitioned the Common Council ("**Council**") of the City of Bluffton, Indiana for the annexation of the Territory into the limits of the City; and

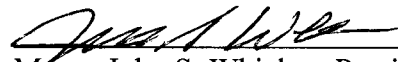
WHEREAS, Indiana Code 36-4-3-3.1 requires the adoption of a written fiscal plan by the Council before the City may annex the Territory; and

WHEREAS, the City engaged the services of Baker Tilly Municipal Advisors, LLC to prepare a written fiscal plan for the annexation of the Territory.

NOW THEREFORE, BE IT RESOLVED by the Common Council of the City of Bluffton, Indiana, that the written Fiscal Plan set forth in the attached "**Exhibit B**" is adopted as the Fiscal Plan of the City of Bluffton, Indiana for the annexation of the Territory, the legal description for which is included herein.

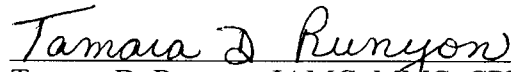
Adopted by the Common Council of the City of Bluffton, Indiana, this 16th day of March 2021, by the following vote:

AYES <u>4</u> , to-wit:	NAYS <u> </u> , to-wit:	ABSENT <u>1</u> , to-wit:
	_____	
	_____	_____
	_____	_____
	_____	_____




Mayor John S. Whicker, Presiding Officer

ATTEST:



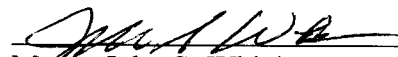
Tamara D. Runyon, IAMC, MMC, CPFA
City Clerk-Treasurer

Presented by me to the Mayor of the City of Bluffton, Indiana, at 7:20 o'clock p.m.
this 16th day of March, 2021.



Tamara D. Runyon, IAMC, MMC, CPFA
City Clerk-Treasurer

Approved by me this 16th day of March, 2021.



Mayor John S. Whicker

EXHIBIT A
TERRITORY

EXHIBIT B
FISCAL PLAN

[See attached]



New Original Legal Description
30.630 Acres

Part of the Southeast Quarter of Section 6, Township 26 North, Range 12 East of the Second Principal Meridian, Harrison Township in Wells County, Indiana, based on an original survey by Brett R. Miller, Indiana Professional Surveyor Number 20300059 of Miller Land Surveying, Inc., Survey No. 20105771, dated November 23, 2020 and being more particularly described as follows:

Commencing at a Harrison Marker marking the Southeast corner of said Southeast Quarter; thence North 00 degrees 04 minutes 11 seconds East (Indiana Geospatial Coordinate System – Wells County bearing and basis of bearings to follow Indiana East SPC, 1983 bearing and basis of bearings to follow), a distance of 574.21 feet (573.85 feet Deed) along the East line of said Southeast Quarter and within the right-of-way of County Road 100 East to the centerline of County Road 100 South; thence South 61 degrees 42 minutes 39 seconds West, a distance of 210.00 feet (deed) along said centerline to a Dura Nail with a “Miller Firm #0095” identification ring on a West line of an existing tract described in Deed Record 150, Page 291 in the Office of the Recorder of Wells County, Indiana, said point also being the POINT OF BEGINNING of the herein described tract; thence continuing South 61 degrees 42 minutes 39 seconds West, a distance of 242.91 feet along said centerline to a Dura Nail with a “Miller Firm #0095” identification ring on the East line of a 2.02 acre tract described in Document Number 20204084 in the Office of the Recorder of Wells County, Indiana; thence North 28 degrees 17 minutes 21 seconds West, a distance of 262.21 feet (262.0 feet deed) along said East line to a 5/8” steel rebar with a “Miller Firm #0095” identification cap on the North line of said 2.02 acre tract; thence South 61 degrees 42 minutes 39 seconds West, a distance of 273.28 feet (273.16 feet deed) along said North line and being parallel with the centerline of County Road 100 South to a 5/8” steel rebar with a “Lewis” identification cap on the West line of said 2.02 acre tract; thence South 02 degrees 29 minutes 44 seconds East, a distance of 291.23 feet (291.09 feet deed) along said west line to a Dura Nail with a “Miller Firm #0095” identification ring on the centerline of County Road 100 South; thence South 61 degrees 42 minutes 39 seconds West, a distance of 375.41 feet (375.25 feet deed) along said centerline to a point on the South line of said Southeast Quarter, said point being referenced by a 5/8” steel rebar 0.17 feet Northeast; thence South 89 degrees 34 minutes 49 seconds West, a distance of 243.80 feet (243.93 feet deed) along said South line and within the right-of-way of County Road 100 South to a Dura Nail with a “Miller Firm #0095” identification ring on the West line of the East Half of said Southeast Quarter; thence North 00 degrees 07 minutes 06 seconds East, a distance of 1339.78 feet along said West line to a 5/8” steel rebar with a “Miller Firm #0095” identification cap; thence North 89 degrees 26 minutes 43 seconds East, a distance of 1273.64 feet parallel with the North line of said Northeast Quarter to a 5/8” steel rebar with a “Miller Firm #0095” identification cap on the West line of said Deed Record 150, Page 291; thence South 00 degrees 04 minutes 11 seconds West, a distance of 758.50 feet along said West line to a 5/8” steel rebar with a “Miller Firm #0095” identification cap on a North line of said Deed Record 150, Page 291; thence South 57 degrees 36 minutes 38 seconds West, a distance of 171.02 feet (deed) along said North line to a 5/8” steel rebar with a “Miller Firm #0095” identification cap on the West line of said Deed Record 150, Page 291; thence South 28 degrees 17 minutes 21 seconds East, a distance of 20.00 feet (deed) along said West line to the Point of Beginning. Containing 30.630 acres, more or less. Subject to the right-of-way of County Road 100 South and subject to easements of record.

Survey Job #20105771
Date: November 23, 2020
For: RTT Investments, LLC.
Miller Land Surveying, Inc.

EXHIBIT B

ANNEXATION FISCAL PLAN
FOR THE
CITY OF BLUFFTON, INDIANA

Midland, LLC Annexation

March 9, 2021

Prepared by:



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INTRODUCTION

The following fiscal plan (the "Fiscal Plan") is for the proposed annexation of a parcel to the west of the existing corporate limits on the west side of Bluffton (the "Annexation Area"). The Annexation Area is adjacent to the City of Bluffton, IN (the "City"). The requirements of the Indiana Code mandate the development and adoption of a written fiscal plan and the establishment of a definite policy by resolution of the City Council. The Indiana Code 36-4-3-13(d) states that this Fiscal Plan must include and provide:

- 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 indicate the 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 stormwater drainage facilities, will be provided to the annexed territory within three (3) years after the effective date of the annexation in the same manner as those services are provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density, and in a manner consistent with federal, state, and local laws, procedures, and planning criteria;
- 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;

INTRODUCTION

- 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
- 9) A list of all parcels of property in the annexation territory and the following information regarding each parcel:
 - (A) The name of the owner of the parcel.
 - (B) The parcel identification number.
 - (C) The most recent assessed value of the parcel.
 - (D) The existence of a known waiver of the right to remonstrate on the parcel.

This Fiscal Plan may include additional materials in connection with the foregoing. It was developed through the cooperative efforts of the City's various administrative offices and the City's financial advisors, Baker Tilly. This Fiscal Plan is the result of an analysis of the proposed Annexation Area.

The Annexation Area is contiguous to the City for the purposes of Indiana Code 36-4-3-1.5, and there is a written Fiscal Plan, herein provided, that has been approved by the City Council.

SECTION I

AREA DESCRIPTION

A. Location, Area Size and Contiguity

The proposed Annexation Area is located on the west side of the existing corporate boundaries on the west side of the City. A map and legal description of the area to be annexed has been included in attached Appendix II.

The Annexation Area is 30.63 acres. The perimeter boundary of the Annexation Area is over 12.5% contiguous to the existing corporate boundaries of the City.

B. Current Land Use

The Annexation Area consists of vacant agricultural land.

C. Zoning

Existing Zoning: I - 1

Proposed Zoning: I - 1

D. Current Population

The current population of the Annexation Area is estimated at 0, as there does not appear to be any occupied homes within the Annexation Area.

E. Real Property Assessed Valuation

The estimated net assessed valuation for land and improvements in the Annexation Area is \$50,000. This represents the assessed value as of January 1, 2019 for taxes payable 2020.

SECTION II

NON-CAPITAL SERVICES

A. Cost of Services

The current standard and scope of non-capital services being delivered within the City and the Annexation Area were evaluated by each municipal department to determine the personnel and equipment necessary to provide such non-capital services in a manner equivalent in standard and scope to services that are currently provided within the existing City's municipal boundary.

The City will provide all non-capital services to the Annexation Area within one (1) year after the effective date of the annexation in a manner equivalent in standard and scope to those non-capital services provided to areas within the City regardless of topography, patterns of land use, and population density.

B. Police Protection

The Wells County Sheriff's Department currently provides police protection and law enforcement services to the Annexation Area. However, all non-capital services of the City of Bluffton Police Department ("Police Department") will be made available in the Annexation Area within one (1) year 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 Police Department's primary purpose is the prevention of crime. The Police Department consists of 21 employees including three (3) sergeants, two (2) detectives, a school resource officer, a deputy chief and a chief. The Police Department has a bike patrol and K-9 unit. The Police Department patrols the boundaries of the City on a daily basis and responds to all alarm calls. In addition, the Police Department provides other services such as detection and apprehension of offenders, traffic control, and preservation of civil order. The Police Department does not distinguish between different areas of the City. The same services are provided throughout the City. Due to the location and character of the Annexation Area, the City does not anticipate needing to hire additional officers as a result of the annexation. It is anticipated that an increase in fuel and vehicle maintenance will be necessary in the amount of \$400 (plus inflation) per year as a result of the annexation. The Police Department's budget within the City's General Fund will fund any additional costs.

C. Fire Protection

The Bluffton Fire Department ("BFD") serves the corporate City limits of Bluffton and all of Harrison and Lancaster Townships. The BFD currently operates 3 front line pumpers, a 100 foot aerial truck, a tanker carrying 2,500 gallons of water, a rescue truck, a grass truck and a command vehicle. The BFD already serves the Annexation Area; therefore, there will be no increase in costs to the City to provide these services as a result of the annexation.

SECTION II

(Cont'd)

NON-CAPITAL SERVICES

D. Emergency Medical Services

Currently, Wells County EMS provides emergency medical services to the Annexation Area. This will not change as a result of the annexation.

E. Street Maintenance

All dedicated streets and county roads in the Annexation Area are currently maintained by Wells County. However; all non-capital services of the Bluffton Street Department will be made available in the Annexation Area within one (1) year 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 Bluffton Street Department is responsible for the repair, cleaning and maintenance of all City streets and alleys, sign maintenance, and storm water drainage. It performs snow and ice removal, leaf and limb collection and mosquito spraying. The Annexation Area contains 0.27 miles of streets that the City will be responsible for maintaining. Currently, the City has approximately 66 miles of streets. The City anticipates additional operating costs for supplies and repairs and maintenance of approximately \$1,600 (plus inflation) per year as a result of the annexation. The Local Road and Street and Motor Vehicle Highway Funds will fund any additional costs.

F. Storm Water and Drainage

Storm water and drainage facilities throughout the Annexation Area will be consistent with the City's current storm water and drainage system throughout the City. The City and county have maintained their drainage areas very similarly, therefore it is not anticipated that there will be any additional cost to the City. Any future development in the area will have to have their storm water plan approved by the City, and any associated storm water and drainage costs will be borne by the developers. Nevertheless, all non-capital storm water services of the City will be made available in the Annexation Area within one (1) year 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.

SECTION II

(Cont'd)

NON-CAPITAL SERVICES

G. Parks

There are currently eleven (11) parks, a city gym, a trail corridor and community pool within City limits. The parks include many amenities, such as playgrounds, t-ball diamonds, batting cages, amphitheater, gazebo, sledding hill, lighted tennis courts, lighted basketball courts, lighted softball and baseball diamonds, pavilions, trails and paths.

It is anticipated that no additional parks will be added as a result of the annexation, therefore there will be no additional costs to the City. Nevertheless, all non-capital services of the Bluffton Parks Department will be made available to 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 areas inside the corporate limits of the City.

H. Street Lighting

Wells County does not provide streetlights in the Annexation Area. After annexation, the Board of Public Works and Safety may approve street lighting on a case-by-case basis. If approved by the Board of Public Works and Safety, the City pays all costs for installation and maintenance of streetlights. At this time, the City does not anticipate adding any streetlights within the Annexation Area. Therefore, there will be no additional costs to the City related to street lighting.

I. 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
- City Council
- Redevelopment Commission
- Clerk-Treasurer's Office
- Building Department
- Board of Public Works and Safety

SECTION III

CAPITAL IMPROVEMENTS

A. Cost of Services

The Annexation Area was evaluated to determine the services and facilities required to provide the same type of services in the same manner as services that are currently provided within the existing City's corporate limits.

The City will provide the following capital services to the Annexation Area no later than three (3) years after the effective date of the annexation in the same manner as those capital services provided to areas within the City regardless of topography, patterns of land use, and population density and in a manner consistent with federal, state and local laws, procedures and planning criteria. It is currently assumed that the annexation will be effective as soon as practically possible, but no later than December 31, 2021.

B. Water Service

The Annexation Area is currently not served by any water utility. The Bluffton Water Department provides water service in the immediately surrounding area and has the capacity and capability to serve the Annexation Area if and when connection is desired. The cost of these hook-ups will be based on equivalent dwelling unit charges and will be covered by the payment of availability, tap, and/or connection fees. It is important to note that the Water Utility is a separate proprietary fund of the City that maintains separate books and records, and extensions in service are typically borne by the respective property owner or developer. Regardless, all capital services of the Water Department will be extended to the Annexation Area within three (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.

C. Wastewater Service

The Annexation Area is currently not being served. The Bluffton Wastewater Department provides wastewater service in the surrounding area and will have the capacity and capability to serve the Annexation Area with infrastructure improvements to be financed by the developer. The cost of these hook-ups will be based on equivalent dwelling unit charges and will be covered by the payment of availability, tap, and/or connection fees. It is important to note that the Sewage Works is a separate proprietary fund of the City that maintains separate books and records, and extensions in service are typically borne by the respective property owner or developer. Regardless, all capital services of the Wastewater Department will be extended to the Annexation Area within three (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.

SECTION III

(Cont'd)

CAPITAL IMPROVEMENTS

D. Storm Water and Drainage

Storm water and drainage facilities throughout the Annexation Area will be consistent with the City's current storm water and drainage system throughout the City. The future development in the Annexation Area will have to have their storm water plan approved by the City, and any associated storm water and drainage costs will be borne by the developers, therefore it is not anticipated that there will be any additional cost to the City. Regardless, all capital storm water services of the City will be extended to the Annexation Area within three (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

Construction of any new streets within the developments in the Annexation Area will be the responsibility of the appropriate developer in accordance with the applicable City Code. The existing streets within the Annexation Area are in very similar condition to existing City streets; it is not anticipated that any additional costs, outside of those improvements to be covered by the developer, will be required to improve them to City standards. Regardless, all capital services of the Bluffton Street Department, including evaluation and construction services, will be extended to the Annexation Area within three (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. Electric Service

The Bluffton Electric Department provides electric service within the City limits. The property within the Annexation Area is also currently served by the Bluffton Electric Department. This will not change as a result of annexation. Therefore, the City will not have any additional costs to provide electric service to the Annexation Area.

SECTION IV

FISCAL IMPACT

As a result of this annexation, assuming the construction of a spec. building, the net assessed value for the City is estimated to increase by \$4,875,000 to \$577,516,635. This represents an increase of approximately 0.85%. The net impact of increasing the City's assessed value will result in additional property tax revenues to the City, and may assist in stabilizing property tax rates for City residents.

It is assumed that the effective date of this annexation will be as soon as practically possible, but no later than December 31, 2021. Based on the assumed effective date, Annexation Area property owners will not pay property taxes to the City until 2022 payable 2023 or until the parcel is no longer municipal tax-exempt due to its agricultural assessment. However, the City will begin providing non-capital municipal services to the property owners within one (1) year 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 minimal additional costs to the City as a result of the annexation. The additional costs are related to the Police Department and Street Department. The causes of the anticipated increased costs are discussed on the prior pages, and a summary of the costs is demonstrated in Appendix I.

It is anticipated that the City will realize an increase in its levy of approximately \$22,869 as a result of the annexation. However, the percentage increase in the levy will not exceed the percentage increase in the City's assessed value; therefore, there is not anticipated to be a tax rate increase as a direct result of this annexation. If there is a shortfall in revenue from the annexation, the services described in this plan can be provided using funds on hand.

Based on the assumed annual growth factors noted on page 11, the additional levy will be approximately \$23,578 in 2024, \$24,309 in 2025 and \$25,014 in 2026. It is anticipated that the properties within the Annexation Area will not hit tax caps after annexation. Therefore, estimated impacts on other taxing units will be negligible.

SECTION V

ASSUMED INDEBTEDNESS

As required by Indiana Code 36-4-3-10, the City will assume and pay any unpaid bonds or other obligations of Harrison Township existing at the effective date of the annexation of the Annexation Area in the same ratio as the assessed valuation of the property in the Annexation Area bears to the assessed valuation of all property in Harrison Township, as shown by the most recent assessment for taxation before the annexation, unless the assessed property within the City is already liable for the indebtedness.

There is no debt currently outstanding for Harrison Township.

Appendix I



CITY OF BLUFFTON, INDIANA

Midland, LLC Annexation

ESTIMATED ASSESSED VALUE AND TAX RATE IMPACT

(Assumes first year of tax collections from Annexation Area is 2022 pay 2023)

Assessment Year	Estimated Net Assessed Value of Annex. Area (1)	Estimated Net Assessed Value of City (2)	Total Est. Net Assessed Value of City (3)	Est. Property Tax Levy of City (4)	Est. Property Tax Rate (5)
2020 Pay 2021	N/A	\$529,439,382	\$529,439,382	\$2,739,320	\$0.5174
2021 Pay 2022	N/A	550,616,957	550,616,957	2,819,575	0.5121
2022 Pay 2023	\$4,875,000	572,641,635	577,516,635	2,920,090	0.5056
2023 Pay 2024	4,875,000	595,547,300	600,422,300	3,003,441	0.5002
2024 Pay 2025	4,875,000	619,369,192	624,244,192	3,089,375	0.4949
2025 Pay 2026	4,875,000	644,143,960	649,018,960	3,172,257	0.4888

- (1) Based on the current net assessed value of the real property, less municipal tax-exempt agricultural assessed land, in the Annexation Area as gathered from the Wells County Assessor's office and an additional \$4,875,000 in estimated value of additional development in the Annexation Area. Per information provided by the City, we have assumed development will be assessed beginning in year 2022 pay 2023.
- (2) Assumes the assessed value for the City of Bluffton, excluding the Annexation Area, grows at a rate of 4%.
- (3) Represents the net assessed value for the City, including the Annexation Area, used to calculate the tax rate.
- (4) Assumes controlled property tax levies increase at an annual growth factor of 3.2% for 2022, 3.0% for 2023, 3.1% for 2024 and 2025, and 2.9% for 2026 . Assumes that the CCD levy remains constant.
- (5) Based on the Est. Property Tax Levy of City divided by the Total Est. Net Assessed Value of City.

CITY OF BLUFFTON, INDIANA

Midland, LLC Annexation

SUMMARY OF ADDITIONAL COSTS DUE TO ANNEXATION
(Non-Capital Services)

<u>Department</u>	<u>Description of Costs</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>	<u>Ref.</u>
Street	Materials, supplies and repairs	\$1,600	\$1,648	\$1,697	\$1,748	(1)
Police	Fuel and repairs	400	412	424	437	(1)
	Totals	<u>\$2,000</u>	<u>\$2,060</u>	<u>\$2,121</u>	<u>\$2,185</u>	

(1) Assumes a 3% inflationary adjustment for years 2023 - 2025.

	<u>Summary of Net Impact</u>		
	<u>2022</u>	<u>2023</u>	<u>2024</u>
Estimated levy increase	\$0	\$22,869	\$23,578
Estimated additional costs	(2,000)	(2,060)	(2,121)
Net Impact	<u>(\$2,000)</u>	<u>\$20,809</u>	<u>\$21,457</u>
			<u>\$24,309</u>
			<u>(2,185)</u>
			<u>\$22,124</u>

Note: Due to the 100% agricultural assessment of the Annexation Area, there will be no increase to the property tax levy absent the assumed development to be assessed by 01/01/2022.

CITY OF BLUFFTON, INDIANA

Midland, LLC Annexation

PARCEL LIST

<u>Parcel ID</u>	<u>Owner</u>	<u>'19 Pay '20 Net Assessed Value</u>	<u>Remonstrance Waiver</u>
90-08-06-400-009.000-003	Midland, LLC	<u>\$50,000</u> *	No

*Estimated based on the recent split of the parcel.