

Resolution 08-04

A RESOLUTION ADOPTING A FISCAL PLAN FOR THE ANNEXATION OF LANDS DEFINED IN ORDINANCE 08-02

WHEREAS, the lands proposed to be annexed are contiguous to the City boundaries of the City of Westfield; and,

WHEREAS, IC 34-4-3-13 requires the City Council to adopt, by resolution, a fiscal plan for serving the area proposed to be annexed.

NOW THEREFORE BE IT RESOLVED that a fiscal plan is hereby attached to this Resolution and is incorporated as part of the Resolution as Exhibit "A".

WESTFIELD CITY COUNCIL HAMILTON COUNTY, INDIANA

Voting For

Voting Against

Abstain

Kenneth Kingshill

Kenneth Kingshill

Kenneth Kingshill

Robert Horkay

Robert Horkay

Robert Horkay

John Dippel

John Dippel

John Dippel

Bob Smith

Bob Smith

Bob Smith

Tom Smith

Tom Smith

Tom Smith

Rob Stokes

Rob Stokes

Rob Stokes

Melody Sweat

Melody Sweat

Melody Sweat

ATTEST:

Cindy Gossard, Clerk-Treasurer

I hereby certify that RESOLUTION 08-04 was delivered to the Mayor of Westfield
on the _____ day of _____, 2008, at _____ m.

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE Resolution 08-04

this _____ day of _____, 2008.

J. Andrew Cook, Mayor

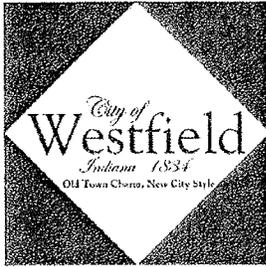
I hereby VETO Resolution 08-04

this _____ day of _____, 2008.

J. Andrew Cook, Mayor

This document prepared by
Brian J. Zaiger, Esq.
KRIEG DEVAULT, LLP
(317) 238-6266

Resolution 08-04



Fiscal Plan for the Annexation of Real Estate Contiguous to the City of Westfield, Indiana

Generally described as the real estate located
on the east side of State Road 31, south of 202nd Street East.

**This Fiscal Plan Supports
Ordinance 08-02**

**This Fiscal Plan is
Exhibit "A"
Referenced in
Resolution 08-04**

Table of Contents

Introduction

Participants involved in Fiscal Plan Preparation

City of Westfield Annexation Philosophy and Plan

- A. Fiscal Policy of the City
- B. General Philosophy and Plan
- C. Further the City Shall:
- D. Financial Incentives in Support of Annexation

Requirements of Indiana Law

Parcel Analysis

- A. Location
- B. Contiguity
- C. Size
- D. Population
- E. Structures
- F. Patterns of Land Use
- G. Zoning
- H. Property Tax Assessment
- I. Municipal Property Tax Rate
- J. Council District(s)

Municipal Services

Per Capita Multiplier

Case Study

- A. Police Department
- B. Fire Department
- C. Public Works – Street Department
- D. Public Works – Water and Sewer Services
 - a. Utility Service
 - b. Municipal Water Utility
 - c. Fire Hydrants
 - d. Municipal Wastewater Utility
- E. Parks and Recreation Department
- F. Clerk-Treasurer’s Office
- G. Community Development Department
 - a. Planning & Zoning Division
 - b. Code Enforcement Division
 - c. Building & Inspections Division

Table of Contents

Financial Summary

- A. Financial Summary
- B. Capital Services for Water
- C. Capital Services for Wastewater Treatment

Recommendation

Exhibits

- A. Consideration Timeline for Annexation Process
- B. Legal Description
- C. Aerial Map
- D. Property Identification
- E. Zoning Map
- F. Petition for Annexation

Introduction

The purpose of this report is to outline the estimated fiscal impact of annexation upon the City of Westfield (the “City”) and ability of the City to provide necessary municipal capital and non-capital services to an area proposed for annexation. The area proposed for annexation that is analyzed in this report is referred to as “**Thomas & Hilda Sumner**” and is generally located on the east side of State Road 31, south of 202nd Street East..

The Indiana Statutes (IC.36-4-3-13(d)) governing annexation activity by the City of Westfield requires the preparation of a written fiscal plan and the establishment of an annexation policy by resolution, as of the date of the annexation ordinance. The fiscal plan is required to present cost estimates and a plan for the extension of municipal services to the areas proposed for annexation. Municipal services of a non-capital nature are required to be provided within one (1) year of the effective date of the annexation ordinance to the extent that such services are equivalent in standard and scope to those services already provided within the city limits. Likewise, municipal services of a capital improvement nature are required to be provided within three (3) years of the effective date of the annexation ordinance.

This report contains an estimate of the development revenues and expenditures that will result from the annexation of certain territory by the City. While the City is committed to providing the highest quality service to all areas of the community, the dollar figures presented here are only estimates and are subject to change. Variations may occur depending upon the rate and extent of future development, an increase or decrease in the cost of providing municipal services, or fluctuations in future property assessments.

Participants Involved in Fiscal Plan Preparation

City of Westfield

J. Andrew Cook, Mayor / Executive Officer

Bruce Hauk, Deputy Mayor / Chief Administrative Officer

Kevin Jowitt, Police Chief

Todd Burtron, Fire Chief

Kurt Wanninger, Director of Public Works

Joseph Plankis, Director of Economic Development

Curt Cooley, Director of Parks & Recreation

Gregory J. Anderson, AICP, Director of Community Development

Financial Consultants

O.W. Krohn Associates

City of Westfield

Annexation Philosophy and Plan

The proposed “Thomas & Hilda Sumner” Annexation is part of a larger, more comprehensive annexation plan and philosophy that has been in existence in the Westfield community for more than 10 years.

Although not currently confirmed through a resolution, the following philosophy will be forthcoming to represent the City’s annexation plan.

A. Fiscal Policy of the City

It is appropriate to state that the annexation policies of the City are expected to correspond with the fiscal policies of the City. Therefore, it is the policy of the City of Westfield that annexation(s) should only be undertaken under circumstances which are not adverse to the fiscal interests of the current residents and taxpayers of the City of Westfield.

B. General Philosophy and Plan

The philosophy and plan of the City of Westfield is to annex real estate into its corporate limits in accordance with the terms of Title 36, Article 4, Chapter 3 of the Indiana Code. The adoption of an ordinance authorizing such annexation shall:

1. Provide the residents of the City of Westfield with a broad, stable and growing economic tax base; and,
2. Provide a plan for the quality and quantity of urban development in a coordinated manner; and,
3. Provide for preservation and enhancement of the public’s overall health, safety, and welfare, regarding all of the City’s residents; and,
4. Allow for the provision of services to the annexed area in a cost effective manner that will not significantly impact existing residents.

C. Further the City Shall:

1. First seek the voluntary annexations of new development contiguous to the current City boundaries. It is certainly the preference of the City of Westfield to implement annexation action under the most amenable conditions possible, therefore in cases where it is practical and possible to achieve consensus the City prefers to precede with annexation under the “voluntary” provisions of the statute (IC36-4-3-5); and,

2. Enhance the existing assessed valuation of our municipality through voluntary annexations such that future annexations of “built out” neighborhoods can be achieved without tax differentials being the overriding issue being debated; and,
3. Consider any requests for voluntary annexation from existing neighborhoods; and,
4. Consider any forced annexations that will positively impact the future economic development opportunity of the community.

D. Financial Incentives in Support of Annexation

Aside from the issue of municipal services, the City has developed annexation and growth policies with support for the concept of applying economic incentives to the annexation policies as a basis for building public support and popular consensus. The financial incentives possibly considered by the City of Westfield include:

- tax abatement provided by IC 36-4-3-8.5;
- delay of the effective date of the annexation provided by IC 36-4-3-8;
- negotiation of supplemental services (based on surplus tax revenues);
- elimination of utility services surcharges;
- appropriate arrangements as provided by IC36-4-3-21; and,
- agricultural tax liability exemption for municipal taxes provided by IC36-4-3-4.1.

It is the fundamental position of the City; however, that the extension of such financial incentives shall be made primarily in those cases where it is appropriate to the fiscal and governmental interests for the City of Westfield.

Requirements of Indiana Law

The City Council for the City of Westfield is granted the authority under Indiana law to annex land that conforms with the terms of Title 36, Article 4, Chapter 3 of the Indiana Code. The minimum criteria used to determine the eligibility of land for annexation must establish that:

1. The territory sought for annexation is contiguous to the corporate boundary of the municipality; or
2. The territory sought for annexation is not contiguous to the corporate boundary of the municipality, but is occupied by a municipally owned or operated airport or landing field; or
3. The territory sought for annexation is not contiguous to the corporate boundary of the municipality, but is occupied by a municipally owned or regulated sanitary landfill, golf course, or hospital.

Additionally the following criteria are also used to further determine the eligibility of land for annexation and must establish that:

1. The boundary of the area proposed for annexation must be at least 1/8 contiguous to the present corporate limits of the municipality, and:
 - a. have a population density of at least three persons per acre; or
 - b. be zoned for commercial, business, or industrial use; or
 - c. be at least 60% subdivided;
2. The boundary of the area proposed for annexation must be at least 1/4 contiguous to the corporate limits of the municipality, and the area must be needed and can be used by the municipality for its development in the reasonably near future. The preparation of a written fiscal plan is also required to outline the provisions for:
 - a. The cost estimates of planned services to be furnished to the area proposed for annexation;
 - b. The method or methods of financing the planned services;
 - c. The plan for the organization and extension of planned services;
 - d. The provision of planned services or a non-capital nature within one (1) year of the effective date of annexation; and,
 - e. The provision of planned services of a capital improvement nature within three (3) years of the effective date of annexation.

The fiscal plan must also discuss the provisions to be made to ensure the delivery of capital and non-capital services in a manner equivalent in standard and scope to those services currently being provided to other areas within the corporate boundary regardless of topography, patterns of land use, and population density. This document is intended to serve as the aforementioned fiscal plan.

Parcel Analysis

A. Location

The area proposed for annexation is generally described as the real estate located on the east side of State Road 31, south of 202nd Street East. (see attached Exhibit "C" – Aerial Map).

B. Contiguity

The area considered for annexation is contiguous to the corporate boundary of the City of Westfield. The perimeter of the parcels measure approximately 1.477 miles.

The area (property boundary) that is contiguous to the City is 0.519 miles, which exceeds the statutory requirements of 1/8 contiguity.

C. Size

The area proposed for annexation encompasses an area of approximately 0.127 square miles or approximately 81.50 acres.

D. Population

The population of the area proposed for annexation is estimated to be 0 persons. Census Tract and Block statistics from the 2000 Census of Population and Housing indicate an average of 3.44 persons per dwelling unit for Washington Township.

E. Structures

Type of Structure	# of Bldgs	Population
Residential Households	0	0
Commercial	0	0
Industrial	0	0
Institutional	0	0
Total:	0	0

F. Patterns of Land Use

Patterns of Land Use		
Type	Acres	Percent
Single Family Detached	0	0.0%
Single Family Attached	0	0.0%
Multiple Family	0	0.0%
Commercial/Retail	0	0.0%
Industrial	0	0.0%
Institutional	0	0.0%
Public Rights-of-way	0	0.0%
Undeveloped / Agricultural	82	100.0%
Total:	82	100.0%

G. Zoning

The area proposed for annexation is currently located within the planning and zoning jurisdiction of the City of Westfield through a joinder agreement with Washington Township served by the Advisory Plan Commission. If annexed, the parcels will remain in the same planning jurisdiction.

Zoning designations in the proposed annexed area include: Planned Unit Development (PUD).

Upon the annexation of the properties stated herein, none of the adjoining designations will in effect change from this annexation.

H. Property Tax Assessment

The 2008 pay 2009 total net assessed valuation of all real property and its improvements located within the area proposed for annexation is \$99,800 .

I. Municipal Property Tax Rate

The existing 2008 pay 2009 property tax rate assessed to all real property and its improvements within the area proposed for annexation is \$2.44 per \$100 of assessed valuation. This is the total Washington Township tax rate assessed to all real property and its improvements.

J. Council District

The areas for the proposed annexation will be incorporated into Council District(s) 3.

Municipal Services

The City of Westfield currently extends to its citizens a diverse range of public services. These services are provided by six different municipal departments. Each department has a unique and separate function within the municipal service system of the City. These departments include: Police, Fire, Public Works, Information Technology, Administration, Parks and Recreation and Community Development.

Each of the municipal service sectors are analyzed in this section to determine the impact of annexation on their ability to provide both capital and non-capital services to the area proposed for annexation as required by Indiana law. The method used to determine the fiscal impact of annexation is known as "*fiscal impact analysis*".

Fiscal impact analysis is a method of evaluation that is used to measure and project the direct public costs and revenues associated with residential and non-residential growth within a municipality. It explores public (government) costs and revenues. It does not consider private costs of public actions. Therefore, special assessments on real property or the value of land dedications required of developers are considered private revenues. Individual services contracted for homeowners associations, neighborhoods, and similar groups are also considered private.

Fiscal impact analysis has been used throughout the United States for nearly seventy-five years as a means of objectively evaluating development proposals, including those involving annexation. Throughout its tenure as a fiscal management tool of local government, fiscal impact analysis has evolved along with the maturation of the towns and cities in which it has been used. We are using two of the methods of fiscal impact analysis known as Per Capita Multiplier and Case Study.

Per Capita Multiplier

The "*Per Capita Multiplier*" method is the most widely used and relies on average municipal costs per person as an indicator of future costs incurred due to various types of development. This method is commonly employed in situations where service infrastructure bears a close relationship to service demand such that average costs of providing services to current users is a reasonable approximation of the cost to provide similar services to future users.

Case Study

The "*Case Study*" method of fiscal impact analysis is applied in very large, stable or declining cities, or very small, rapidly growing rural fringe areas. These communities typically exhibit excess or deficient service capacity. It projects future costs based on future demand determined by interviewing municipal department heads. This method assumes that each department head knows best the functional capacity of their agency and can respond most accurately to specific

questions about existing and future service demand and the costs associated with the extension of services.

All municipal departments were analyzed to determine the extent of the affect of annexation. The Police, Fire, Public Works, Information Technology, Administration, Parks and Recreation and Community Development departments were identified as being affected by the annexation of new territory.

The affect on some of these departments was determined to be minimal and is likely to create no demand for additional personnel and associated expenditures. It can therefore be assumed that these departments are characterized by having adequate or possibly excess service capacity, and that the area proposed for annexation will not affect the workload of these departments or cause the need for additional expenditures associated with the provision of services.

The existing levels and costs of service provisions for each department are outlined below:

A. Police Department

The 29 uniformed officers of the City of Westfield Police Department provide the citizens of Westfield with public safety and emergency response service throughout the corporate limits of the City. The individual services include: neighborhood patrols for the prevention of crime; detection and apprehension of criminal offenders; resolution of domestic disputes; anti-crime and anti-drug public education; traffic control and accident reporting; and the creation and maintenance of a general feeling of safety and security throughout the community.

The services provided by the Police Department vary in their individual requirements for personnel and financial resources and are subject to annual review and approval by the Westfield City Council.

Annual operating costs associated with the addition of one (1) uniformed police officer(s) include salary, overtime pay, holiday pay, clothing and uniform allowance, health insurance, training, pension benefits and administrative overhead.

Capital one time costs associated with the addition of one (1) uniformed police officer(s) include a patrol vehicle and related equipment. These costs have been factored together to arrive at necessary service level increases for various areas under consideration for annexation.

The area identified for annexation includes 82 acres and an estimated population of 0 persons. The City of Westfield will provide police service to the proposed annexation area upon the effective date of annexation through the extension of an existing patrol area.

Provisioning of planned service of a non-capital nature within one year.

The services can be provided for the annexed area with existing personnel. Any additional cost for overtime for police officers in the amount of \$500 can be accommodated within the existing budget.

Provision of planned services of a capital improvement nature within three years.

Any additional capital requirements can be accommodated in future budgets through the annual budgeting process.

B. Fire Department

The 51 Firefighters and EMS personnel employed by the City of Westfield Fire Department respond to fire emergencies, chemical and hazardous material spills, and general life safety emergencies through the corporate limits of Westfield and throughout the remainder of Washington Township, Hamilton County.

The personnel of the Fire Department are assigned to two (2) fire stations located on Dartown Road (Headquarters) and 151st Street, respectively. Each station is the primary respondent to emergencies within its assigned geographical area. Secondary response is provided by personnel and equipment by volunteer and paid city and town fire departments in adjacent communities.

The existing Fire Department currently has the entire responsibility for services throughout Washington Township; therefore, the annexation of this new territory will not change the impact or the need for additional personnel.

Current costs associated with fire services in Washington Township, where the operating and capital costs have been calculated at \$173 per person.

Provisioning of planned service of a non-capital nature within one year.

The services can be provided for the annexed area with existing personnel because current services already serve the entire township.

Provision of planned service of a capital nature within three years.

The capital services required for future growth in the fire services for Washington Township will be managed through the annual budgeting process.

C. Public Works - Street Department

The street department of the City of Westfield is part of the Public Works Department and has responsibility for the maintenance and upkeep of all streets and public rights-of-way within the City Limits of Westfield. Maintenance activities include potholes and curb repair, mowing of weeds and other vegetation, street sweeping, sign maintenance and replacement, pavement striping, and snow removal. It is also responsible for reconstruction of sidewalks and removal of dead or damaged trees from the City rights-of-way.

Other responsibilities include resurfacing and reconstruction of all public roads with the exception of the roads falling under the jurisdiction of the Indiana Department of Transportation or the Hamilton County Highway Department. These operations are primarily funded from the Motor Vehicle Highway (MVH) fund, the Local Road and Street Fund (LR&S), and the Road and Street Improvement Fund.

There is approximately 449 lineal feet of public roads proposed in the annexation area. These roads include parts of the following named roads: State Route 31; and, 202nd Street East.

Provisioning of planned service of a non-capital nature within one year.

The street department services can be provided for the annexed area with existing personnel with possible overtime expenditure not to exceed \$500. This additional expenditure can be accommodated within the current budget.

Provision of planned service of a capital nature within three years.

The capital services required for the new area will be achieved through increased MVH and LR & S funds received through the expanded road mileage formulas that result in funds from the State. Road improvements are evaluated each year and the new annexed area would be in that annual review process for consideration of improvements.

D. Public Works Department - Water and Sewer Services

The Westfield Public Works department is responsible for the operation of the Water and Wastewater works for the City of Westfield. Services for both water and sewer are provided within the corporate limits and into portions of Washington Township.

The proposed area for annexation is currently not served by City water and sewer service and would have to be provided within the three (3) year capital service requirements.

a. Utility Service

The City of Westfield will provide access to sewer and water utility service for any proposed development, with the costs for connecting to that utility service to be borne by the developer/owner, in accordance with the policies and fee structure set forth by the Westfield City Council.

The development policies of the City of Westfield and the Westfield-Washington Advisory Planning Commission have required developers to install sewer and water utilities within their developments for the vast majority of developed sites in the Township for many years. In most cases, the developer installs such infrastructure and then adds this cost to the price of the developed parcel. This means that the cost of such infrastructure is paid by each individual property owner. However, in some cases, based upon the specific request of the developer or owner, the development has been allowed to proceed without utility connections.

The City's policy for utility connection shall be that the developer or owner may choose not to connect the proposed development to the municipal utility systems, and thus avoid the immediate cost of said connection. However, *when utility connections are later required, for whatever reason, the system of fees and charges promulgated by the Westfield City Council shall apply to that utility connection.* In this manner, the cost of installation of utility infrastructure is equitable to all property owners within the service area of the utility, whether the owner decides to connect to the utility systems when the development first occurs, or whether the owner decides to connect

at some later date. The City currently has a method for allocating the cost of utility connections in a manner which is favorable to the property owners.

The City also reserves the right to consider other options for providing utility services when working with proposed annexation areas. Options which may be considered include, but are not limited to: payment plans, enlargement of payment periods, discounts, Barrett Law funding, bonds, inter-local agreements and BOT agreements.

b. Municipal Water Utility

The municipal water utility provides potable water service to properties within the service area of the water utility and in many cases outside of the corporate limits of the municipality. The municipal water utility technically provides the service of pumping water from the water source, treating the water to some level, distributing the water into the system of municipal water lines, storing the water for peak demand and fire protection purposes, and maintaining the system, in its entirety. This policy states that the water utility meets the parameters of providing access to water utility service, to a property, when a municipal water distribution line is within the distributive area of a main trunk line or lateral line. When water lines are already developed with respect to a specific property, the water utility is made directly available to that property when a water line is located within 300 lineal feet of the nearest property line of the developed parcel. Water utility service and connection costs are handled in a manner similar to that of the wastewater utility.

In some cases, property owners have not connected their property to the municipal water system and use private water sources (primarily wells) instead. This election is made by the property owner in accordance with the development standards of the property at the time of the original development. The municipal water system also extends beyond the corporate limits of the municipality and service is provided to property in unincorporated areas. The water utility is administered by the Westfield City Council who is responsible for recommending user charges to the legislative body of the municipality for implementation. The legislative body of the municipality may consider changes to the user charge system to reflect special situations, as well as changes in policy with regard to the type of customer and/or the location (inside or outside of the corporate limits of the municipality).

The policy of providing municipal water service is not to be construed as being "free" in any respect, and these costs are certainly not covered by property taxes. The water utility is supported by a system of user charges which is administered by the Westfield City Council. In addition, the development policies and standards of the municipality require the developer or owner to pay any capital costs associated with the extension of water distribution facilities into any proposed development. The major capital expenditures covered by the water utility (outside of the service extensions afforded by the developers) are the capital cost of constructing and maintaining water pumping and treatment and storage facilities. These are paid either directly or indirectly through the utility's user charge system. The cost of extending distribution lines is to be borne by the property owner or developer.

Property tax revenues are not a part of the water utility budget. The water utility sets a system of user charges which are generally paid on a monthly basis. Those user charges cover both the capital and operating costs of the water utility. In addition to monthly service charges, the water utility may consider and/or establish a system of fees or other services such as various connection fees, or supplemental fees for special facilities installed to meet the needs and demands of customers. The water utility is also subject to some regulatory requirements which are administered at the State and Federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

c. Fire Hydrants

Fire hydrants are generally supported by the user charge system of the water utility. As stated with regard to other services, the municipality may seek changes in the system of revenues used to pay for such services; however, at this time the policy of the City is that the developer of the site – without regard to the nature of the development – is responsible for installing the fire hydrants necessary to protect the proposed development from catastrophic fire.

d. Municipal Wastewater Utility

The municipal wastewater utility provides access to wastewater collection, treatment and disposal service to all properties within the corporate limits of the municipality. This policy states that the municipality meets the parameters of providing access to municipal wastewater service when the parcel is within the drainage watershed of a major interceptor, trunk or lateral sewer *which ultimately delivers wastewater to the municipal wastewater treatment plant*. In cases where sewer laterals are made available to developed parcels, the standard for service is met when a municipal sewer is located within 300 lineal feet of the nearest property line of the parcel.

In some cases, property owners have chosen not to connect their development to the municipal sewer system and use private wastewater disposal facilities (primarily septic tanks), instead. This decision is based purely upon the owner's election and the development standards of the original property development. As noted above, the general policy of the City is that the developer pays the cost of installing wastewater utility service in accordance with the schedule of fees and charges in effect at that time, and then adds that cost to the price of the developed parcel. In this manner, the property owner ultimately pays for the cost of the wastewater utility connection.

In the case of developers or owners who elect not to pay the cost of wastewater utility connections for whatever reason, it is the policy of the City of Westfield to respect that decision. However, when those private wastewater facilities become dysfunctional, it is the policy of the City of Westfield to provide such wastewater utility connections at the capital expense of the owner, and in accordance with the schedule of fees and charges set forth by the Westfield City Council at the time the work is undertaken. In this manner, the provision of wastewater utility services is equitable to all property owners.

The municipal wastewater system extends beyond the corporate limits of the municipality and municipal wastewater service is provided to property in unincorporated areas. The wastewater utility is also administered by the Westfield City Council which is responsible for developing and recommending a system of user charges for implementation. These user charges must cover the cost of both capital and operations of the wastewater utility. The municipality may consider changes to the user charge system to reflect special situations, as well as changes in policy with regard to the type of customer or the location (inside or outside of the corporate limits of the municipality).

The policy of providing municipal wastewater service is also not to be construed as being “free” in any respect, and the costs of such services are certainly not covered by property taxes. The wastewater utility is supported by a system of user charges which is administered by the Westfield City Council to cover both capital and operating expenses, in cooperation with the municipality. Property tax revenues are not a part of the wastewater utility budget. The development standards of the municipality are such that the capital cost of wastewater utility services are afforded by the developer as part of the development of the property (and that cost is ultimately passed on to property owners). In addition to monthly service charges, the wastewater utility has established a system of fees for other services such as various connection fees, and/or supplemental fees for special facilities installed to meet the needs and demands of various customers. The cost of extending distribution lines is to be borne by the property owner or developer. The wastewater utility is also subject to regulatory requirements which are administered at the State and Federal level. As such, the system of fees and charges must be adjusted from time to time to remain current with regulatory and other requirements.

Wastewater utility services which are within the wastewater service area of the City of Westfield will be extended to any property desiring wastewater services and charges for the capital and non-capital cost of extending these wastewater services will be paid by the property owner in accordance with the approved schedule of rates and charges of the wastewater utility, and in accordance with approved annexation policies of the City. Currently, private developers install the local collector sewers as part of their development cost and pay access, as well as, capacity fees for the interceptor and treatment plant costs.

E. Parks and Recreation

The Westfield Parks and Recreation services are funded out of the Parks budget with the City of Westfield. The inventory of facilities include: Quaker Park, Simon Moon Park, Asa Bales Park, Liberty Park, Hadley Park and Freedom Trail. These parks and recreation operations are supported by the City’s General Fund. The proposed annexation is not anticipated to have an appreciable effect on exiting park facilities and no additional costs for this function are anticipated.

Provisioning of planned service of a non capital nature within one year

The services can be provided for the annexed area with the existing budget.

Provision of planned service of a capital nature within three years

The capital services required for future growth in parks will be accomplished through the annual budgeting process.

F. Clerk-Treasurer

The Clerk-Treasurer of the City of Westfield is responsible for the maintenance of all city records.

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with exiting personnel.

Provision of planned service of a capital nature within three years.

The capital services required for this department can be accomplished through the annual budgeting process.

G. Community Development Department

a. Planning Division

The Planning Division of Community Development is responsible for all of the planning and zoning support for the Advisory Plan Commission and the Board of Zoning Appeals. These responsibilities currently involve all of Washington Township; therefore, no service level increases are expected for this department with respect to the proposed annexation area.

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with exiting personnel who already serve the entire Township area.

Provision of planned service of a capital nature within three years.

The capital services required for this department can be accomplished through the annual budgeting process.

b. Code Enforcement Division

The Code Enforcement Division of Community Development is responsible for all of the code and ordinance enforcement within the City of Westfield corporate limits. No service level increases are expected for this department with respect to the proposed annexation area.

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with exiting personnel who already serve the entire City area.

Provision of planned service of a capital nature within three years.

The capital services required for this department can be accomplished through the annual budgeting process.

c. Building & Inspections Division

The Building & Inspections Division of Community Development processes building permits throughout all of the Washington Township, Hamilton County area. It conducts inspections on new buildings and unsafe structures. Since this department currently functions throughout the entire Township, no service level increases are expected for this department with respect to the proposed annexation.

Provisioning of planned service of a non capital nature within one year.

The services can be provided for the annexed area with existing personnel, who already serve the entire Township.

Provision of planned service of a capital nature within three years.

The capital services required for this department can be accomplished through the annual budgeting process.

Financial Summary and Recommendations

The area proposed for annexation has been researched and analyzed in accordance with the terms of the Indiana Code, title 36, Article 4, Chapter 3.

A. Financial Summary

The primary source of revenue for the City of Westfield is that which is received from property taxes and COIT (County Option Income Tax).

The net assessed valuation of all real property and its improvements within the area proposed for annexation is \$99,800 .

As a result of additional population and road miles, the City of Westfield also receives revenue from other sources that include Alcohol Gallonage Taxes, Cigarette Tax, Vehicle Excise Tax, MVH road miles tax, and LR& S road mile tax.

Assuming the annexation occurs prior to March 1, 2009; the property within the area proposed for annexation will then be entered into public record and assessed for taxation as an incorporated area.

Revenue received by the City of Westfield from property assessed on or before March 1, 2008 will not be realized until May and November of 2009. The delay in the collection of property taxes will cause the City to experience a cost of services from existing budgets due to the required provision of non-capital services in the first year following annexation. To the extent that real costs exceed revenue as a result of this annexation, the City of Westfield is prepared to use funds from other budgeted line items in order to assure that services required by State Statute are provide to the proposed annexation area.

The following tables show the net assessed valuation that would be achieved through the proposed annexation. This takes into account the exempt properties and the tax abatement applied to all of the other parcels.

With the exception of calendar year 2008, the City of Westfield will accrue a net addition to budget line items that support the operating costs of the newly annexed area.

Estimated Net Assessed Valuation Table

	2008	2009	2010	2011	2012
Total AV of Annexed Area	\$ 99,800	\$ 99,800	\$ 99,800	\$ 99,800	\$ 99,800
Less AV Agr. (Exempt)	\$ -	\$ -	\$ -	\$ -	\$ -
Total AV Non-Agriculture	\$ 99,800	\$ 99,800	\$ 99,800	\$ 99,800	\$ 99,800
Less Abatement		\$ -	\$ -	\$ -	\$ -
Est. AV net of Abatement		\$ 99,800	\$ 99,800	\$ 99,800	\$ 99,800

Estimated Revenue and Expense Table

	2008	2009	2010	2011	2012
Revenue Sources					
COIT	\$ -	\$ 322	\$ 322	\$ 322	\$ 322
Property Tax Rev.	\$ -	\$ 424	\$ 424	\$ 424	\$ 424
Other Revenue	\$ -	\$ 151	\$ 151	\$ 151	\$ 151
MVH	\$ -	\$ 649	\$ 649	\$ 649	\$ 649
LR&S	\$ -	\$ 316	\$ 316	\$ 316	\$ 316
TOTAL:	\$ -	\$ 1,863	\$ 1,863	\$ 1,863	\$ 1,863
Operating Costs	\$ 1,000	\$ 1,040	\$ 1,082	\$ 1,125	\$ 1,170
Net Realized	\$ (1,000)	\$ 823	\$ 781	\$ 738	\$ 693

B. Capital Services for Water

The total estimated cost to provide for water services to the annexed area is \$0.00. The anticipated connection fees associated with the 82 acres of land will be dependent upon how this particular parcel is incorporated into the overall development plan.

This evaluation indicates that the City of Westfield could provide these services to the annexed area.

C. Capital Services for Wastewater

The total estimated cost to provide for wastewater services to the annexed area is \$0.00. The anticipated connection fees associated with the 82 acres of land will be dependent upon how this particular parcel is incorporated into the overall development plan.

This evaluation indicates that the City of Westfield could provide these services to the annexed area.

RECOMMENDATIONS

Annexation is recommended due to its conformity with the Indiana State Statutes governing annexation by a municipality, as noted below. The effective date of the annexation is expected to be ninety (90) days following its passage and publication as required by law. Pursuant to I.C. 36-4-3-1.5, the area proposed for annexation is at least one-eighth contiguous to the existing corporate limits of the City of Westfield. Furthermore, this report has established a plan and cost estimate for the provision of municipal services to the area proposed for annexation and outlined provisions for the following, pursuant to IC 36-4-3-13(d).

1. The cost estimates of planned services to be furnished to the area proposed for annexation;
2. The method or methods of financing the planned services;
3. The plan for the organization and extension of planned services;
4. The provision of planned services of a non-capital nature within one (1) year of the effective date of the annexation; and,
5. The provision of planned services of a capital improvement nature within three (3) years of the effective date of the annexation.

EXHIBIT "A" – Time Line

Feasible Timeline for City of Westfield

Public Hearing	February 11, 2008
Adoption of Ordinance	March 10, 2008
Effective Date	July 10, 2008

EXHIBIT "B" – Legal Description

The following described real estate, located in Hamilton County, Indiana:

Forty-seven and three-fourths (47-3/4) acres off the sought side of the northwest quarter of Section Nineteen (19), Township Nineteen (19) North, Range Four (4) East. Also, the north half of the southwest quarter of said Section 19, containing 74.3 acres, more or less, except beginning at the southwest corner of said north half of said southwest quarter and run north 659 feet, thence east 148.75 rods, thence south 38 ½ rods, thence west 148.62 rods, thence south 38 ½ rods, thence west 148.62 rods to the place of beginning, containing 36.74 acres, more or less.

Also, except a strip of land five and one half (5-½) rods wide off the entire east end of the above two tracts, remaining after the aforesaid exception, containing 3.2 acres, more or less.

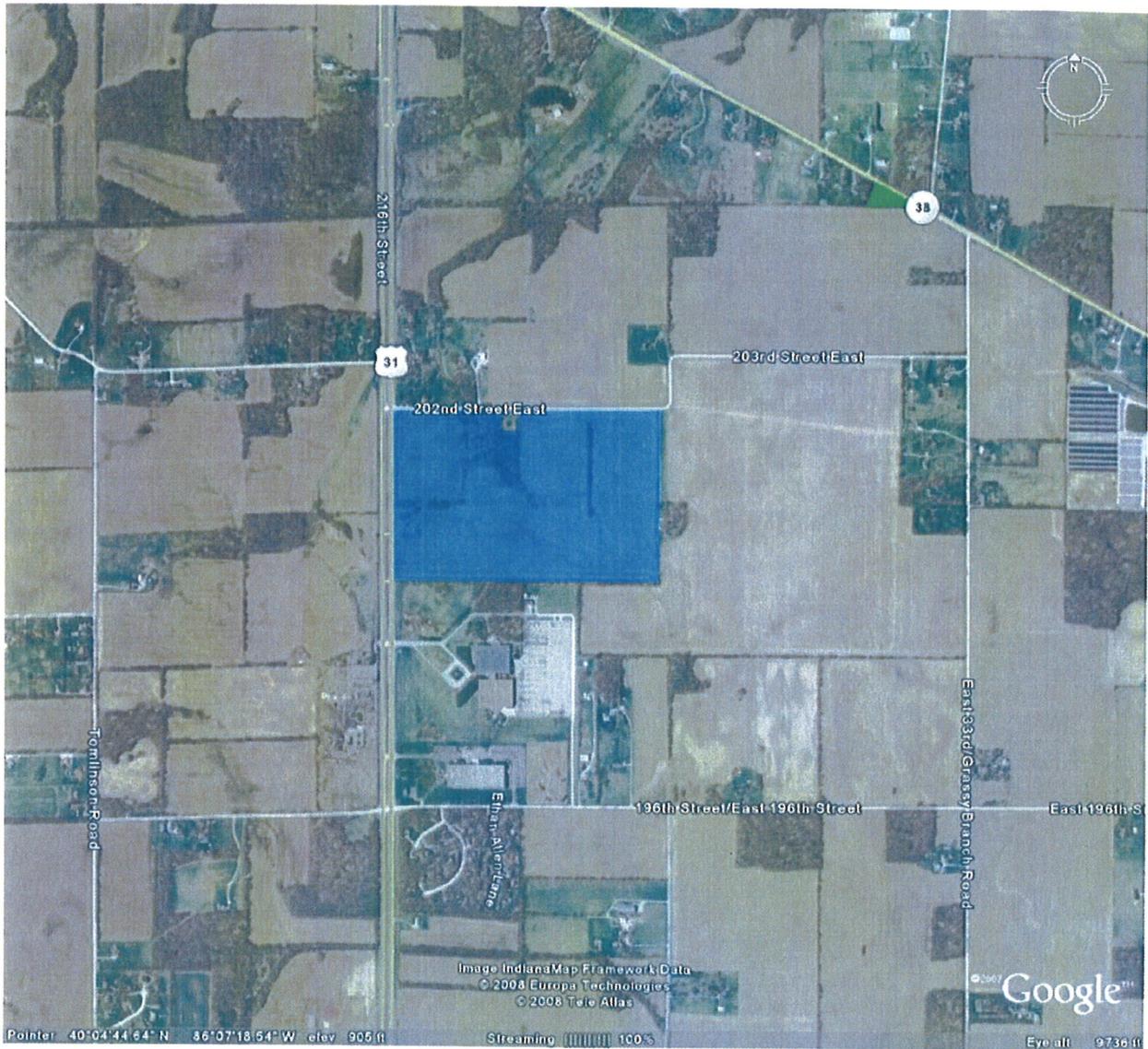
Also, except a cemetery lot described as follows: Beginning 78 rods east of the northwest corner of the first described tract and run south 9-¾ rods; west 10 rods to the place of beginning, containing 0.61 acres, more or less. Containing after said exceptions eighty-one and one-half (81-½) acres, more or less.

ALSO INCLUDING:

The entire width of rights-of-way contiguous with the above described real estate.
Subject to all legal easements of rights-of-way.

(one (1) "rod" equals 16-½ feet)

EXHIBIT "C" – Aerial Map



Sumner Property

EXHIBIT "D" – Property Identification

Address: P.O. Box 2020, Noblesville, Indiana 46061
Parcel #: 08-06-19-00-00-017.000
08-06-19-00-00-016.000

139-89 AUD 2/15/79 FR SUMNER MISC 156-15		0.00	ADD 10% PENALTY AFTER DUE DATE	
TOTAL		810.06		
DEEDED OWNER		Sumner, Thomas 1/2 int & Hilda B Sumner 1/2 int		
ACRES		65.5		
Special Assessments - Spring				
Name	Current	Delinquent	Paid to Date	Total Due
112-BEALS & COX DRAIN	15	0	0	15
34-ELLIS BARKER DRAIN	15	0	0	15
55-W.C. INMAN DRAIN	30.75	0	0	30.75

[Website Suggestions or Issues](#) | [Conditions of Use](#) | [Privacy Policy](#) | [Site Map](#) | [Technical Help](#) | [HOME](#)

© 2006, Hamilton County, Indiana - all rights reserved.

CO. HAMILTON, IN, US

Official government site of Hamilton County, Indiana

Online Services

Spring Tax Report

- 1. report type
- 2. property search
- 3. view reports

Reset

Instructions and Important Information | THIS LOOKS WRONG

This program allows you to view and print certain public records. Each section reflects information as of a specific date; so the information provided in different sections or reports may not match. All information has been derived from public records that are constantly undergoing change and is not warranted for content or accuracy. It may not reflect the current information pertaining to the property of interest.

SPRING TAX STATEMENT : This statement reflects values for 2006 payable 2007 taxes as of June 6, 2007.

- * Newer deduction information can be obtained by visiting or calling the Auditor's Office.
- * Property assessment details can be obtained from the Online Property Card Report. Newer assessment information can be obtained by visiting or calling the Assessor's Office.

TREASURER COPY		DUPLICATE NUMBER		PROPERTY TAX STATEMENT		A FIRST INSTALLMENT (SPRING)	
06/06/07		0004378		TAX RATE		2.3039	
2006 PAYABLE 2007		PARCEL NUMBER		HOMESTEAD CREDIT		4.3236	
MAKE ALL CHECKS PAYABLE		08 06 19 00 00 016.000		REPLACEMENT CREDIT		16.9762	
TO:		TAXING UNIT NAME		BUSINESS REPLACEMENT CREDIT		12.5724	
HAMILTON COUNTY TREASURER		Washington		OTHER TAX, FEES & PENALTIES		0	
33 N. NINTH ST		TAXABLE VALUE		NET TAX		PAID TO DATE	
NOBLESVILLE IN 46060		0		144.41		0	
GROSS VALUE		OSS TAX		HOMESTEAD SPTRC		TOTAL	
R 0		0.00		0.00		144.41	
N 15100		173.94		29.53		144.41	
						SPECIAL ASSESSMENTS	

DEDUCTIONS BREAKDOWN		CURRENT TAX BREAKDOWN		TOTAL DUE		DUE DATE	
Mailed to:		State		120.11		179.41	
0		County TIF		0.00		06/29/2007	
0		County		0.13			
0		County TIF		0.44			
0		County		13.20			
0		Solic Waste		0.15			
0		Welfare		0.11			
0		Township		7.74			
0		Library		2.53			
0		School		120.11			
0				0.00			

See below for breakdown of Special Assessments (includes drain assessments, does not include reconstruction assessments).

2/15/79 MISC 156-154 AUD 3/18/82 FR SUMNER 329-919		0.00	ADD 10% PENALTY AFTER DUE DATE
TOTAL		144.41	
DEEDED OWNER	Sumner, Thomas 1/2 Int & Hilda B Sumner 1/2 Int	16	
Special Assessments - Spring			
Name		Current	Delinquent
112-BEALS & COX DRAIN		20	0
34-ELLIS BARKER DRAIN		15	0
			Paid to Date
			0
			Total Due
			20
			15

[Website Suggestions or Issues](#) | [Conditions of Use](#) | [Privacy Policy](#) | [Site Map](#) | [Technical Help](#) | [HOME](#)

© 2006, Hamilton County, Indiana - all rights reserved.

EXHIBIT "E" – Zoning Map

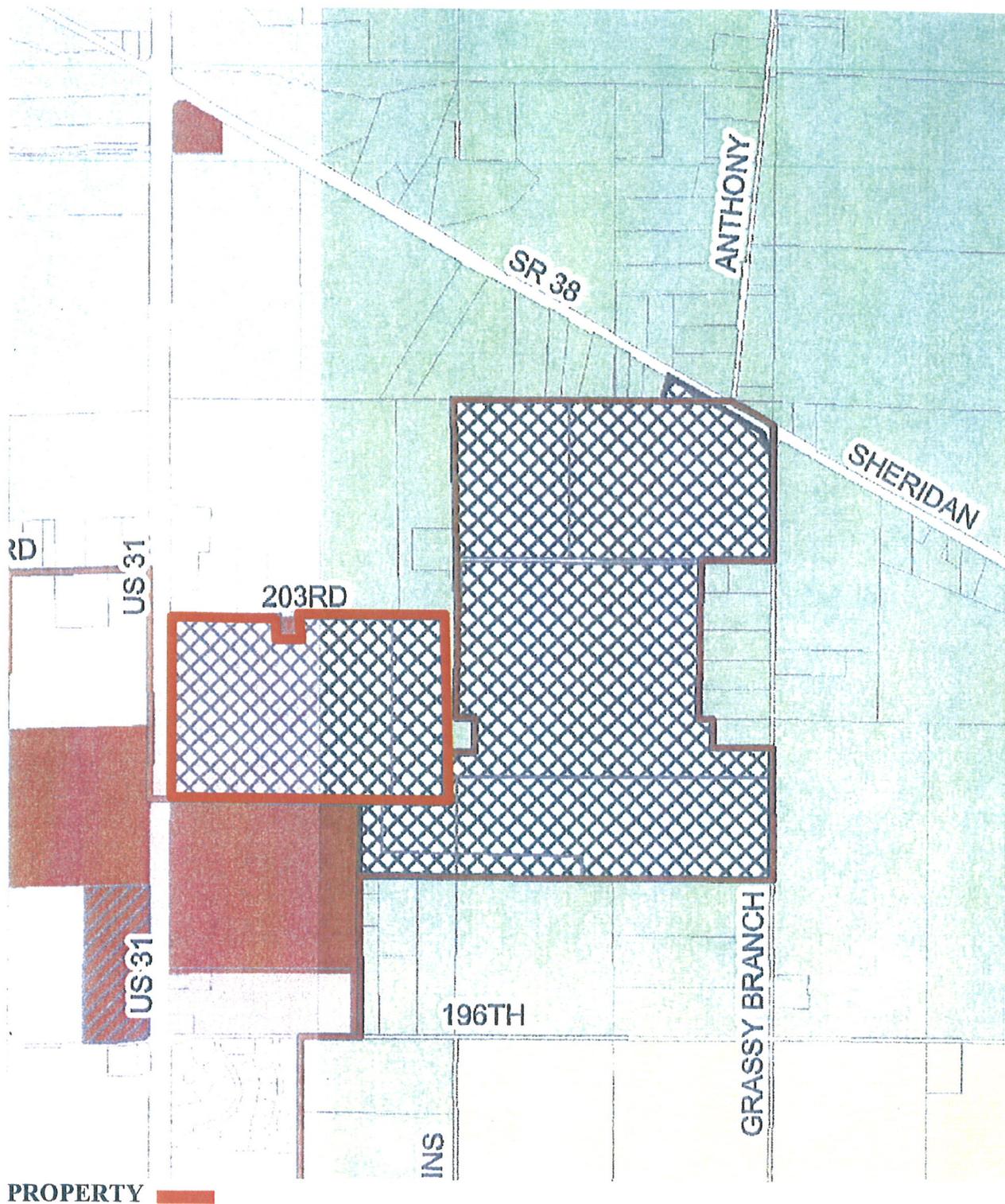


EXHIBIT “F” – Petition for Annexation

Westfield City Council

Notice is hereby given that the Westfield City Council, being the governing body of the City of Westfield, will conduct a public hearing on Monday, February 11, 2008 at 7:00 p.m., in the Council Chambers of the Westfield City Hall, 130 Penn Street, Westfield, Indiana, to receive and hear remonstrances and objections from all persons interested in or affected by a proposed voluntary annexation.

The proposed voluntary annexation area consists of approximately 81.5 acres, located at the southeast corner of 203rd Street and State Highway 31 (Parcels No. 08-06-19-00-00-016.000 and 08-06-19-00-00-017.000). This property will be annexed into the Aurora Planned Unit Development, The Shoppes District.

Written remonstrances against the proposed annexation may be filed at any time before 4:00 p.m. on Monday, February 11, 2008 at the offices of the Community Development Department, 130 Penn Street, Westfield, Indiana. At the public hearing, the City Council will hear any person who has filed a written remonstrance during this filing period, and receive and hear any remonstrances or objections from persons interested in or affected by the voluntary annexation. At the public hearing, the City Council will also determine whether the proposed voluntary annexation is reasonable and appropriate when considered in relation to the Resolution and whether the Resolution, as amended, conforms to the Westfield-Washington Comprehensive Plan.

The description of the area under consideration for voluntary annexation may be reviewed at the Community Development Department at Westfield City Hall or by calling (317) 896-5577.

RECEIVED

JAN 14 2008

WESTFIELD COMMUNITY
DEVELOPMENT DEPARTMENT

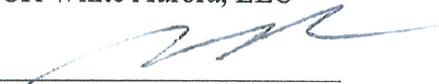
PETITION FOR ANNEXATION INTO THE CITY OF WESTFIELD

The undersigned (hereafter "Petitioner"), in support of this Petition for Annexation alleges:

1. That Thomas and Hilda Sumner (the "Property Owners") are the owners of the real estate described on Exhibit A attached hereto (the "Real Estate").
2. That the Real Estate, if contiguous to a public highway, includes contiguous areas of the public highway and the public rights-of-way thereof (hereafter "Public Highway").
3. That the Common Council of the City of Westfield, Indiana (hereafter "Council") has by ordinance defined the corporate boundaries of the City of Westfield, Indiana.
4. That more than one-eighth (1/8) of the aggregate external boundaries of the Real Estate coincides with the corporate boundaries of the City of Westfield, Indiana.
5. That the assigned zoning classification for the Real Estate is the Aurora Planned Unit Development.

WHEREFORE, Petitioner requests that the Council adopt an ordinance annexing the Real Estate, and the contiguous areas of the Public Highway, to the City of Westfield, Indiana.

"Petitioner": CR White Aurora, LLC

By: 
 Name: Steven D. Hardin, Esq.
 Title: Attorney at Law
 Baker & Daniels, LLP
 600 East 96th Street, Suite 600
 Indianapolis, Indiana 46240


 SIGNATURE OF NOTARY PUBLIC

State of Indiana, County of Hamilton, SS:

Subscribed and Sworn before me this 14 day of JANUARY 2008.

Printed Name of Notary Public Roberta G. Driver

My Commission Expires March 29 2015

EXHIBIT A
Legal Description

The following described real estate, located in Hamilton County, Indiana:

Forty-seven and three-fourths (47-3/4) acres off the south side of the northwest quarter of section nineteen (19), township nineteen (19) north, range four (4) east. Also, the north half of the southwest quarter of said section 19, containing 74.3 acres, more or less, except beginning at the southwest corner of said north half of said southwest quarter and run north 659 feet, thence east 148.75 rods, thence south 38 1/2 rods, thence west 148.62 rods to the place of beginning, containing 36.74 acres, more or less.

Also, except a strip of land five and one-half (5-1/2) rods wide off the entire east end of the above two tracts, remaining after the aforesaid exception, containing 3.2 acres, more or less.

Also, except a cemetery lot described as follows: Beginning 78 rods east of the northwest corner of the first described tract and run south 9-3/4 rods; east 10 rods; north 9-3/4 rods; west 10 rods to the place of beginning, containing 0.61 acres, more or less. Containing after said exceptions eighty-one and one-half (81-1/2) acres, more or less.

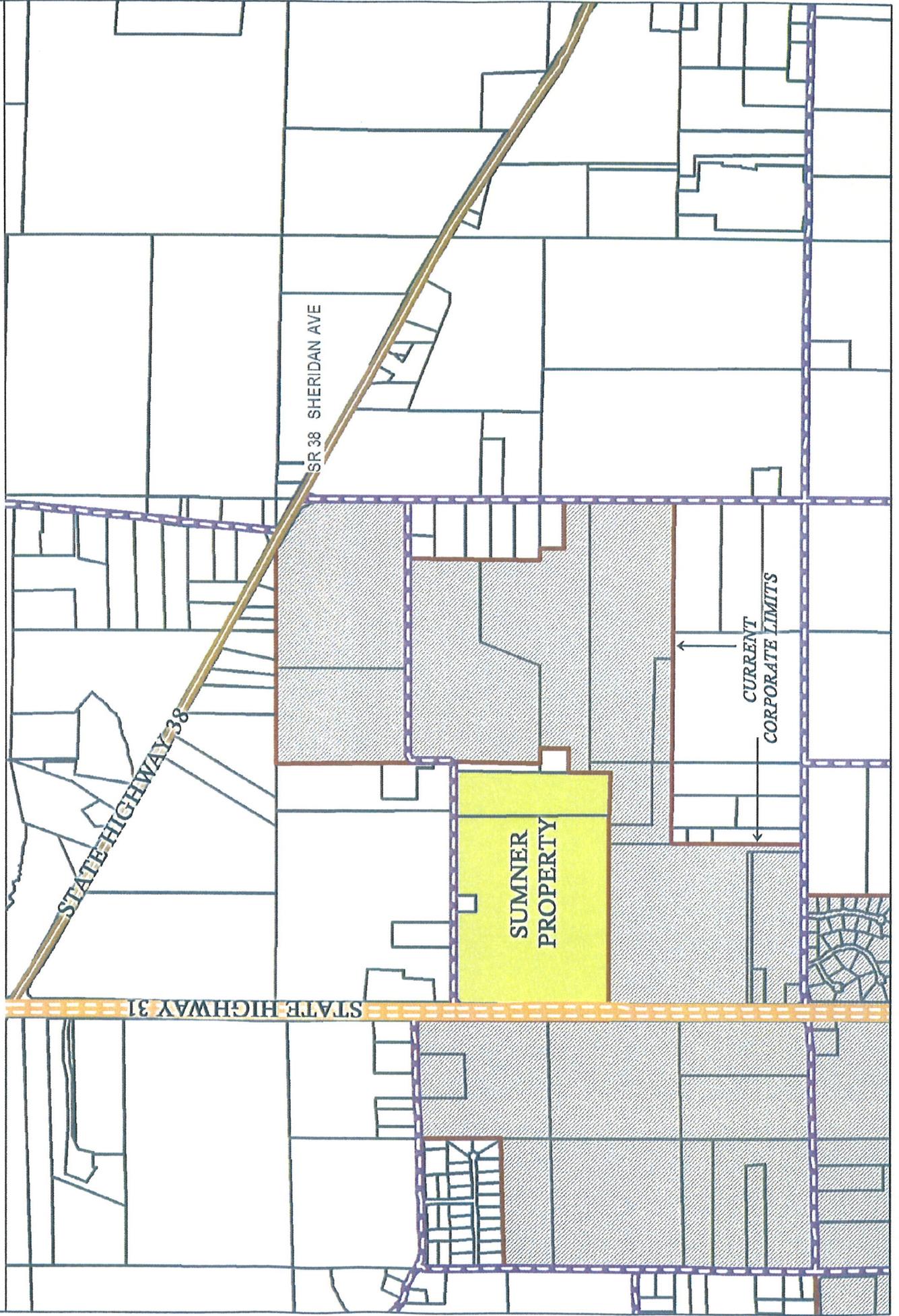
ALSO INCLUDING:

The entire width of rights-of-way contiguous with the above-described real estate.

Subject to all legal easements and rights-of-way.

PARCEL ANNEXATION EXHIBIT

AURORA PLANNED UNIT DEVELOPMENT



ORDINANCE 08 - 02

**AN ORDINANCE ANNEXING CERTAIN TERRITORY
TO THE CITY OF WESTFIELD, HAMILTON COUNTY INDIANA**

WHEREAS, the Common Council of the City of Westfield (the "Common Council") has conducted a public hearing as required by law in regard to the annexation of certain territory which is contiguous to the corporate boundaries of the City of Westfield; and,

WHEREAS, the Common Council now finds that the statutory criteria for annexation have been met and satisfied all as demonstrated by the fiscal plan adopted hereby and made a part of the record of these proceedings;

NOW, THEREFORE BE IT ORDAINED by the Common Council of the City of Westfield, Hamilton County, Indiana, meeting in regular session as follows:

SECTION 1. The subject real estate is commonly known as the southeast corner of 203rd Street and State Highway 31, containing 81.5 acres +/-, and it is more particularly described as follows (the "Real Estate"):

The following described real estate, located in Hamilton County, Indiana: Forty-seven and three-fourths (47-3/4) acres off the south side of the northwest quarter of section nineteen (19), township nineteen (19) north, range four (4) east. Also, the north half of the southwest quarter of said section 19, containing 74.3 acres, more or less, except beginning at the southwest corner of said north half of said southwest quarter and run north 659 feet, thence east 148.75 rods, thence south 38 1/2 rods, thence west 148.62 rods to the place of beginning, containing 36.74 acres, more or less. Also, except a strip of land five and one-half (5-1/2) rods wide off the entire east end of the above two tracts, remaining after the aforesaid exception, containing 3.2 acres, more or less. Also, except a cemetery lot described as follows: Beginning 78 rods east of the northwest corner of the first described tract and run south 9-3/4 rods; east 10 rods; north 9-3/4 rods; west 10 rods to the place of beginning, containing 0.61 acres, more or less. Containing after said exceptions eighty-one and one-half (81-1/2) acres, more or less. **ALSO INCLUDING:** The entire width of rights-of-way contiguous with the above-described real estate. Subject to all legal easements and rights-of-way.

SECTION 2. The Real Estate is contiguous to the city limits of the City of Westfield, Indiana, and the same is hereby annexed to and declared to be a part of the City of Westfield, Indiana.

SECTION 3. The Real Estate is hereby assigned to City Council District ____ and shall become a part thereof immediately upon the effective date of this ordinance.

SECTION 4. The Real Estate is hereby assigned to the Aurora Planned Unit Development zoning district.

SECTION 5. This ordinance shall be in full force and effect in accordance with Indiana law upon its passage by the Common Council, its publication in accordance with law, and upon the occurrence of any other legally required acts, including passage of any applicable waiting period, all as provided by the laws of the State of Indiana. All ordinances or parts thereof in conflict herewith are hereby repealed.

ADOPTED BY THE Common Council of the City of Westfield, Indiana this _____ day of February, 2008.

COMMON COUNCIL OF WESTFIELD, HAMILTON COUNTY, INDIANA

AYE		NAY
BY: _____	John Dippel	_____
_____	Robert Horkay	_____
_____	Ken Kingshill	_____
_____	Bob Smith	_____
_____	Tom Smith	_____
_____	Bob Stokes	_____
_____	Melody Sweat	_____

Approved and signed by the Mayor of the City of Westfield, Hamilton County, Indiana, this _____ day of February, 2008.

Andy Cook, Mayor
City of Westfield, Indiana.

ATTEST: _____
Cindy Gossard, Clerk-Treasurer,
The City of Westfield, Indiana

This Ordinance was prepared by Brian Zaiger, Esq., 12800 N Meridian Street, Suite 300, Carmel, Indiana 46032. I affirm, under the penalties for perjury, that I have taken reasonable care to redact each Social Security number in this document, unless required by law: Brian Zaiger.

I hereby certify that ORDINANCE 08-02 was delivered to the Mayor of Westfield

on the _____ day of _____, 2008, at _____ m.

Cindy Gossard, Clerk-Treasurer

I hereby APPROVE ORDINANCE 08-02

this _____ day of _____, 2008.

J. Andrew Cook, Mayor

I hereby VETO ORDINANCE 08-02

this _____ day of _____, 2008.

J. Andrew Cook, Mayor

This document prepared by
Brian J. Zaiger, Esq.
KRIEG DEVAULT, LLP
(317) 238-6266

ANNEXATION - BUILD-OUT INFORMATION SHEET (FOR FISCAL PLAN)

PROPERTY OWNER: Thomas & Hilda Sumner

DEVELOPER: CR White Aurora, LLC by Steven D. Hardin, Esq.

PROPERTY LOCATION: Southeast corner of 203rd Street and State Highway 31 (Parcels No. 08-06-19-00-00-016.000 and 08-06-19-00-00-017.000)

PROPERTY SIZE (ACRES): 81.5 acres +/-

CURRENT/PROPOSED ZONING: Aurora Planned Unit Development, Business Parke and Commerce Parke Districts

ESTIMATED CONSTRUCTION TIMETABLE (BUILD-OUT SCENERIO):

Start Date/Site Work:	Summer/Fall 2008
January - December 1st year (2008):	5.5 acres of Commerce Parke
January - December 2nd year (2009):	10 acres of Commerce Parke
January - December 3rd year (2010):	10 acres of Commerce Parke
January - December 4th year (2011):	
January - December 6th year (2012):	
January - December 7th year (2013):	6 acres of Business Parke
January - December 8th year (2014):	10 acres of Business Parke
January - December 9th year (2015):	10 acres of Business Parke
January - December 10th year (2016):	10 acres of Business Parke
January - December 11th year (2017):	10 acres of Business Parke
January - December 12th year (2018):	10 acres of Business Parke
Start of construction/building permits:	Fall 2008

ESTIMATED MARKET VALUE OF PROPERTY UPON BUILDOUT:

56.0	acres +/- Business Parke:	\$52,700,000
<u>25.5¹</u>	<u>acres +/- Commerce Parke:</u>	<u>\$16,600,000</u>
81.5	acres +/- Sumner Property:	\$69,300,000

¹ 25.5 acres +/- is approximately 30% of the total size of the Commerce Parke for the overall Aurora PUD.

BAKER & DANIELS LLP

PROPERTY OWNER CONSENT FORM

The undersigned, Sumner, Thomas 1/2 int & Hilda B Sumner 1/2 int, being the owner(s) of the property commonly known as the 81.5 acres +/- at the southeast corner of 203rd Street and State Highway 31 (Parcels No. 08-06-19-00-00-016.000 and 08-06-19-00-00-017.000) hereby authorizes BAKER & DANIELS, LLP and CR WHITE AURORA, LLC to file all necessary petitions for a voluntary annexation petition with the City of Westfield, Hamilton County, Indiana to include the property as commonly described above and legally described in the attached Exhibit A.

[Handwritten Signature]
Property Owner Signature

Property Owner Signature

THOMAS W. SUMNER
Property Owner (printed)

Property Owner (printed)

Property Owner Title

Property Owner Title

12/6/2007
Date

Date

[Handwritten Signature]
SIGNATURE OF NOTARY PUBLIC

OHIO
State of Indiana, County of CUYAHOGA, SS:

Subscribed and Sworn before me this 6 day of DECEMBER, 2007.

Printed Name of Notary Public RENÉE COMELLA

My Commission Expires JULY 8, 2008

EXHIBIT A
LEGAL DESCRIPTION

The following described real estate, located in Hamilton County, Indiana:

Forty-seven and three-fourths (47-3/4) acres off the south side of the northwest quarter of section nineteen (19), township nineteen (19) north, range four (4) east. Also, the north half of the southwest quarter of said section 19, containing 74.3 acres, more or less, except beginning at the southwest corner of said north half of said southwest quarter and run north 659 feet, thence east 148.75 rods, thence south 38 1/2 rods, thence west 148.62 rods to the place of beginning, containing 36.74 acres, more or less.

Also, except a strip of land five and one-half (5-1/2) rods wide off the entire east end of the above two tracts, remaining after the aforesaid exception, containing 3.2 acres, more or less.

Also, except a cemetery lot described as follows: Beginning 78 rods east of the northwest corner of the first described tract and run south 9-3/4 rods; east 10 rods; north 9-3/4 rods; west 10 rods to the place of beginning, containing 0.61 acres, more or less. Containing after said exceptions eighty-one and one-half (81-1/2) acres, more or less.

ALSO INCLUDING:

The entire width of rights-of-way contiguous with the above-described real estate.

Subject to all legal easements and rights-of-way.