

RESOLUTION NO. 13-24

**RESOLUTION OF THE COMMON COUNCIL OF THE CITY OF MUNCIE, INDIANA,
ADOPTING A FISCAL PLAN AND DEFINITE POLICY FOR THE ANNEXATION OF
PROPERTY CONTIGUOUS TO THE CITY OF MUNCIE, INDIANA, PURSUANT TO
ORDINANCE NOS. 29-24, 30-24, 31-24 AND 32-24**

WHEREAS, the Common Council (the “Council”) of the City of Muncie, Indiana (the “City”), is the legislative body of the City; and

WHEREAS, this Council has pending before it Ordinance Nos. 29-24, 30-24, 31-24, and 32-24, each of which would annex certain territory described therein to the City (collectively, the “Annexation Territories”); and

WHEREAS, Indiana Code §36-4-3-3.1 requires the City to develop a written fiscal plan and establish a definite policy, by resolution of its legislative body, that meets the requirements of Ind. Code §36-4-3-13 for the Annexation Territories; and

WHEREAS, the effective date of the annexations shall be as soon as lawfully permitted following their adoption and execution and publication as required by law and is anticipated to be approximately April 2025; and

WHEREAS, the written fiscal plan provides for the commencement of City services within one year of the effective date of the annexation for planned services of a non-capital nature and within three years of the effective date of the annexation for services of a capital improvement nature, meaning the anticipated date of commencement for such City services would be approximately April 2026 and April 2028, respectively; and

WHEREAS, a copy of the written fiscal plan and definite policy for the Annexation Territories is attached hereto; and

WHEREAS, this written fiscal plan shows the following:

- (1) the cost estimates of planned services to be furnished to the Annexation Territories, itemized for each municipal department or agency;
- (2) the method or methods of financing the planned services, together with an explanation of how specific and detailed expenses will be funded, indicating the taxes, grants and other funding to be used;
- (3) the plan for the organization and extension of services, detailing the specific services that will be provided and the dates the services will begin;
- (4) that planned services of a noncapital nature will be provided to the Annexation Territories within one year after the effective date of the annexation in a manner equivalent in standard and scope to those noncapital services provided to areas within the corporate boundaries, regardless of similar topography, patterns of land use, and population density;

- (5) that services of a capital improvement nature will be provided to the Annexation Territories within three years after the effective date of the annexations in the same manner 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 annexations on taxpayers in each of the political subdivisions to which the proposed annexations applies, including the expected tax rates, tax levies, expenditure levels, service levels, and annual debt service payments in those political subdivisions for four years after the effective date of the annexations;
- (7) the estimated effect the proposed annexations will have on municipal finances, specifically how municipal tax revenues will be affected by the annexations for four years after the effective date of the annexations;
- (8) any estimated effects on political subdivisions in the county that are not part of the annexations and on taxpayers located in those political subdivisions for four years after the effective date of the annexations; and
- (9) a list of all parcels of property in the Annexation Territories 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; and (D) the existence of a known waiver of the right to remonstrate on the parcel.

NOW, THEREFORE, BE IT RESOLVED by the Common Council of the City of Muncie, Indiana, as follows:

Section 1. The above recitals are incorporated herein by reference and shall be deemed part of the written fiscal plan and definite policy.

Section 2. The attached written fiscal plan and definite policy is hereby incorporated herein by reference. Two copies of the attached shall be kept on file in the office of the City Clerk for public inspection.

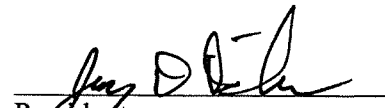
Section 3. The Common Council of the City hereby adopts the materials set forth in the attached as the written fiscal plan and definite policy for the Annexation Territories, which are the subject of Ordinance Nos. 29-24, 30-24, 31-24 and 32-24.

Section 4. The sections, paragraphs, sentences, clauses, and phrases of this Resolution are severable, and if any phrase, clause, sentence, paragraph, or section of this Resolution shall be declared unconstitutional, invalid, or unenforceable by the valid judgment or decree of a court of competent jurisdiction, such unconstitutionality, invalidity, or unenforceability shall not affect any of the remaining phrases, clauses, sentences, paragraphs, and sections of this Resolution.

Section 5. This Resolution shall be in full force and effect from and after the date of its passage.

PASSED AND ADOPTED BY THE COMMON COUNCIL OF THE CITY OF MUNCIE, INDIANA, THIS 4th DAY OF November, 2024.


	Yeas	Nays	Abstained	Absent
Jeff Green	✓	_____	_____	_____
Nora Powell	✓	_____	_____	_____
Brandon Garrett	✓	_____	_____	_____
Sara Gullion	✓	_____	_____	_____
Jerry Dishman	✓	_____	_____	_____
Harold Mason, Jr.	✓	_____	_____	_____
Dale Basham	✓	_____	_____	_____
Ro Selvey	✓	_____	_____	_____
William McIntosh, Sr.	✓	_____	_____	_____



 President
 City Council, City of Muncie


Presented by me to the Mayor for his approval this 4 day of November, 2024.


Belinda Munson, City Clerk

The above Resolution is  approved/vetoed by me this 4th day of November, 2024.


Dan Ridenour, Mayor


ATTEST:


Belinda Munson, City Clerk

This Resolution is proposed by Council Member(s):



This Resolution is approved in form by Controller:



This Resolution is approved in form by Legal Counsel:

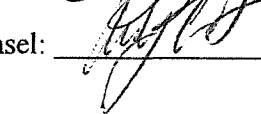


Exhibit A

Fiscal Plan

See attached.

**2024 ANNEXATION FISCAL PLAN
FOR THE
CITY OF MUNCIE, INDIANA**

Prepared by:

KROHN
— ASSOCIATES —
CPAS AND CONSULTANTS

INTRODUCTION

The following fiscal plan (the "Fiscal Plan") is for the proposed annexation of: (i) sixty (60) parcels to the north of the existing limits of the City (the "Farmington Area"); (ii) eighty (80) parcels to the northeast of the existing limits of the City (the "Heron Pointe Area"); and (iii) five (5) parcels to the northeast of the existing limits of the City (the "Westminster Area") (together with the Farmington Area and the Heron Pointe Area, collectively, the "Annexation Areas"). The Annexation Areas are adjacent to the City of Muncie (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. Pursuant to Indiana Code Section 36-4-3-13(d), the Fiscal Plan will include the following:

1. The cost estimates of planned services to be furnished to the territory to be annexed;
2. The method or methods of financing the planned services;
3. The plan for the organization and extension of services;
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 to the annexed territory within one (1) year after the effective date of annexation and that they will be provided in a manner equivalent in standard and scope to those non-capital services provided to areas within the corporate boundaries regardless of similar topography, patterns of land use, and population density;
5. That services of 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 for four (4) years after the effective date of the annexation;
7. The estimated effect the proposed annexation will have on municipal finances for four (4) years after the effective date of the annexation; and

INTRODUCTION

(Cont'd)

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.

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

This Fiscal Plan may include additional materials in connection with the foregoing. This Fiscal Plan was developed through the cooperative efforts of the City's various administrative staff, consulting engineer, attorney and O.W. Krohn & Associates LLP. This Fiscal Plan is the result of an analysis of the proposed Annexation Areas and significant input and assumptions provided by City Officials.

The Annexation Areas are contiguous to the City for purposes of Indiana Code 36-4-3-1.5, and there is a written Fiscal Plan, herein provided, for approval by the City Council.

AREA DESCRIPTION

Location, Area Size and Contiguity

The proposed Annexation Areas consist of: (i) sixty (60) parcels to the north of the existing limits of the City (the "Farmington Area") containing approximately 27.10 acres; (ii) eighty (80) parcels to the northeast of the existing limits of the City (the "Heron Pointe Area") containing approximately 50.93 acres; and (iii) five (5) parcels to the northeast of the existing limits of the City (the "Westminster Area") consisting of 63.83 acres (together with the Farmington Area and the Heron Pointe Area, collectively, the "Annexation Areas") containing approximately 141.86 total acres.

Current Land Use

The Annexation Areas consist of various uses including, but not limited to, agricultural vacant land, single-family residential and multi-family residential. The Annexation Areas currently consist of one hundred twenty-one (121) occupied residential properties as detailed herein. The Farmington Area currently has fifty-nine (59) occupied residential properties. The Heron Pointe Area currently has sixty-two (62) occupied residential properties. The Westminster Area currently has no occupied residential properties.

Zoning

The existing zoning for the Annexation Areas varies depending on the current land uses. The existing zoning designations are to remain the same after the annexation.

Current Population

The estimated current population for the Annexation Areas is 263.78. The estimated current population by area is as follows: The Farmington Area has a population of 128.62, the Heron Pointe Area has an estimated population of 135.16 and as the Westminster Area contains no occupied residential properties, the estimated population is 0.

Real Property Assessed Valuation

The estimated net assessed valuation for land and improvements in the Annexation Areas totals \$26,775,350. This represents the assessed value as of January 1, 2023, for taxes payable in 2024. The Farmington Area has an estimated net assessed valuation of \$9,849,840. The Heron Pointe Area has a net assessed valuation of \$16,214,010. The Westminster Area has an estimated net assessed valuation of \$711,500.

Plan for the Area

The plan for the Annexation Areas is for current property owners to have access to City Services including, but not limited to, utility services, public safety services, including police and fire, and street department services, including street repair and snow removal. There is a potential for future residential development in the Areas, however no set plans have been introduced at this time.

NON-CAPITAL 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 the 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 annexation regardless of topography, patterns of land use, and population density.

Police Protection

The City operates and maintains a Police Department with, according to City Officials, adequate staff to cover services to the Annexation Area. No incremental costs of providing police protection services to the Annexation Area are anticipated, according to City Officials.

Fire Protection and Emergency Medical Services

The City operates and maintains an all-hazards Fire Department including fire protection, emergency medical services, hazardous responses, community education and special responses. According to City Officials, the Department has adequate staff to cover service to the Annexation Areas. The Muncie Fire Department has an interlocal agreement with Center Township Fire Department for the Farmington Area, and as such already provides fire protection services which will continue after the annexation.

Street Maintenance

The Annexation Areas consist of a total of 2.2 road miles. All non-capital services of the Muncie Street Department will be made available in the Annexation Areas 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 annual routine roadway maintenance costs beginning in 2026 are estimated to be \$20,530 and will be funded on an ongoing basis when the new tax revenue from the Annexation Areas is received in 2027.

Trash Collection and Recycling

The Muncie Sanitary District provides waste removal and recycling services within its corporate boundaries. The Sanitary District is already providing these services to the Annexation Areas and will continue to do so after the annexation. Therefore, the City does not anticipate any incremental costs to continue providing these services.

Street Lighting

The Annexation Area does not currently have any street lights. The City maintains street lights within the corporate boundaries. The plan for the Annexation Area does not include the addition of any street lighting. Therefore, there will be no additional costs to the City for maintaining street lights.

NON-CAPITAL SERVICES

(Continued)

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 and departments. The City Administration currently includes a nine (9) member City Council, a Controller and a Mayor. 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.

CAPITAL IMPROVEMENTS

The Annexation Area was evaluated to determine the services and facilities required to provide the same type of service 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 April 30, 2025.

Water Service

The City and the Annexation Areas are served by Indiana American Water. This service will continue to serve both the City and the Annexation Areas' needs.

Wastewater Service

The Annexation Areas are currently served by the Muncie Sanitary District which will continue to provide for their needs.

Storm Drainage

The City is responsible for storm water management utility services. The City does not anticipate any incremental costs to providing the same services to the Annexation Areas that would not be covered by the monthly fees.

CAPITAL IMPROVEMENTS

(Continued)

Street Construction

The Annexation Areas are already developed areas. The need to construct new streets or roads is not anticipated as a result of the annexation with the exception of a 910-foot extension to connect the existing roads to the City network. All other capital services of the Street Department, including evaluation and construction services, will be extended to the Annexation Areas 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. Therefore, no immediate road or street capital costs other than the connector, which is estimated to cost \$150,000, will be incurred by the City to serve the Annexation Areas.

FISCAL IMPACT

As a result of this annexation, the net assessed value for the City will increase by \$26,775,350, initially. As a result of the Farmington Area annexation, the net assessed value for the City will increase by \$9,849,840, initially. As a result of the Heron Pointe Area annexation, the net assessed value for the City will increase by \$16,214,010, initially. As a result of the Westminster Area annexation, the net assessed value for the City will increase by \$711,500, initially.

It is assumed that the effective date of this annexation will be as soon as practically possible, but no later than April 30, 2025. Based on the assumed effective date, Annexation Area property owners will not pay property taxes to the City until 2026 payable 2027. However, the City will begin providing non-capital municipal service 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 this annexation.

The Annexation Areas are in the Harrison Sanitary and Center Sanitary taxing districts with pay 2024 total tax rates of \$2.2174 and \$3.4375, respectively. The parcels being annexed are already taxed at their applicable cap amounts, so while annexation will increase the total tax rate and change the allocation of the net tax paid among the taxing units, it will not increase the total tax paid by the taxpayers. The schedules on pages 31 and 32 calculate the current tax bill for a range of gross residential properties and then shows the tax bill if in the City limits. Residential properties with gross assessed value over \$98,850 in Center Sanitary and over \$236,500 for Harrison Sanitary are already over the 1% cap. That applies to all of the residential parcels in the Annexation Areas.

The last table in Appendix I summarizes the actual 2024 existing property tax billed for each of the three Annexation Areas and how it is currently distributed to the respective taxing units. Due to the application of tax caps as explained above, the tax billed in Westminster, Heron Pointe and Farmington of \$774, \$300,000 and \$190,000, respectively, will not change. However, after annexation the City will be allocated 49.99% of the property taxes collected in Westminster and Heron Pointe and 42.5% of the property taxes collected in Farmington. Those amounts will come from the overlapping taxing units including the County, Townships, School District, Library, Airport, Sanitary District and Solid Waste District as presented in the tables.

APPENDIX I

Parcel Information
Legal Description
Estimated Homeowner Tax Impact
Summary of Estimated Additional Revenues & Costs Due to Annexation
Estimated Tax Rate and Levy Impact on City and Overlapping Units

PARCEL INFORMATION

Farmington Area

<u>Parcel ID</u>	<u>Owner</u>	<u>Net Assessed Value</u>	<u>Remonstrance Waiver</u>
0731200016000	Bushong, Craig & melanie J. Plunkett	\$ 168,240	No
0731200017000	Lo, Margaret & Rajskey Justin	\$ 101,700	No
0731200018000	Alexander, Larry Allan & Deronda Darlene	\$ 131,440	No
0731200019000	Moser, Logan R. & Brittany N.	\$ 128,540	No
0731200020000	Bunch, Christopher J. & Jennifer R.	\$ 124,980	No
0731200021000	McElfresh Troy S. & Angela L.	\$ 106,700	No
0731200022000	Reber, Neil	\$ 156,160	No
0731200023000	Picahardo, Ana M.	\$ 121,920	No
0731200024000	Zirkle, Gregory R. & Nicole L.	\$ 128,180	No
0731200025000	Smith, Rodger W. & Kirsten D.	\$ 133,320	No
0731200026000	Routenberg, Scott K.	\$ 97,560	No
0731200027000	Davis Jill C. Declaration of Revocable Trust	\$ 216,300	No
0731200028000	Linton, Richard S & Lori G.	\$ 111,100	No
0731200029000	Huffman, Jennifer J & Chad A.	\$ 169,980	No
0731200030000	Barrett, Stephen A. & Mary E.	\$ 137,520	No
0731200031000	Bennett, Darrell & Cherlynn S.	\$ 141,680	No
0731200032000	Wrangler, Gary W. & Pamela J.	\$ 160,460	No
0731200033000	Thomas, Larry & Jo Ann	\$ 190,700	No
0731200034000	Calhoun, Robert M. & Ashley E.	\$ 121,020	No
0731200035000	Collins, Ronald L. & Deborah E.	\$ 127,580	No
0731200036000	Loffer, Michael M. & Robin Suzanne	\$ 85,300	No
0731205004000	Donati, Robert C. & Trela A.	\$ 177,380	No
0731205003000	Menczywor, John H.	\$ 106,080	No
0731205002000	Martin, Travis M. & Kristi R.	\$ 164,400	No
0731205001000	Baierwalter, Leonard C. & Joanne M.	\$ 118,320	No
0731204007000	Quirk, Michael P & Jack A & Linda S.	\$ 108,240	No
0731204006000	Bundgaard, Karsten & Gill, Judith S.	\$ 137,340	No
0731204005000	Huff, Nathaniel D. & Hannah Carew	\$ 116,760	No
0731204004000	Conaway, Ricahard W.	\$ 104,360	No
0731204003000	Wallace, Jay S.	\$ 88,400	No
0731204002000	Jolley, Frederick W. & Teresa A	\$ 134,160	No
0731204001000	Brady, Matthew & Jodi I.	\$ 225,420	No
0731203001000	Meyer Revocable Trust	\$ 129,180	No
0731203002000	Miller, Jeremiah Daniel	\$ 154,140	No
0731203003000	Vanderbilt, Daniel & Nancy	\$ 161,580	No
0731204013000	Cannon, James P. & Sheila D.	\$ 248,960	No
0731204012000	Bates, Darren J.	\$ 155,760	No
0731204011000	Bundy, Kirby W. & Mary E.	\$ 129,660	No
0731204010000	Hannah, Douglas E. Rev. Trust	\$ 188,480	No

Cont.

0731204009000	Connolly, James J. & Hawke, Elizabeth A.	\$	137,220	No
0731206001000	Combs, Samuel	\$	270,540	No
0731206002000	Parmerlee, Stephen B.	\$	162,360	No
0731206003000	Gauker, James A. & Stephanie A.	\$	192,540	No
0731206004000	Turpin, Steven Charles & Elizabeth	\$	146,220	No
0731206005000	No data	\$	134,520	No
0731206006000	Kuzma, Tim & Sharon H. Trust	\$	210,780	No
0731203004000	Grater, Brandon & Samantha	\$	201,480	No
0731203006000	Long, Gary & Jill L.	\$	313,980	No
0731207008000	Wheatley Adrian D. & Hollie L.	\$	103,680	No
0731207007000	Anderson, Lee & Kara	\$	185,820	No
0731207006000	Terhune, Robert H.	\$	598,600	No
0731207004000	Rivera, Jason	\$	234,720	No
0731207002000	Dunnuck, Berry J>	\$	248,820	No
0731207001000	Fallon, John A III	\$	112,920	No
0731206012000	Osborn, Zachary T. & Ashley R.	\$	261,180	No
0731206011000	Maloney, Richard A. & Kelle L.	\$	217,200	No
0731206010000	Hinkle, David B.	\$	155,820	No
0731206008000	Ross, Donald A. & Trufa A.	\$	264,900	No
0731206007000	Kunze, Robert Michael & Linda Sue	\$	187,540	No

PARCEL INFORMATION

Heron Pointe Area

Parcel ID	Owner	Net Assessed Value	Remoistrance Waiver
625401001000	RB Properties, LLC	\$ 500.00	No
625403001000	RB Properties, LLC	\$ 600.00	No
625402001000	RB Properties, LLC	\$ 900.00	No
625402002000	RB Properties, LLC	\$ 1,100.00	No
625402003000	RB Properties, LLC	\$ 1,200.00	No
625401002000	Gregory and Christa E. Hensley Trust	\$ 242,460.00	No
625401003000	Jeremi L and Brandi L. Dobbs	\$ 279,420.00	No
625401004000	Susan Krause	\$ 214,260.00	No
625401005000	Carl G. and Karen D. Multon	\$ 213,060.00	No
625327001000	Larry M. Rausch	\$ 196,740.00	No
625327002000	Robert A. King	\$ 216,780.00	No
625327003000	Patrick M and Karen M Jones	\$ 206,700.00	No
625402004000	Michael and Kelly Hodkin	\$ 294,660.00	No
625402005000	Carolyn E. York	\$ 184,440.00	No
625403003000	Bethany Williams	\$ 700.00	No
625403002000	Louis Humberto Grass	\$ 262,800.00	No
625331001000	Richard Spisak	\$ 261,780.00	No
625376003000	Heron Point Homeowners Association, INC	\$ -	No
625376002000	Mark A. Litz	\$ 465,220.00	No
625376001000	Heron Point Homeowners Association, INC	\$ -	No
625473017000	W. Jack Keiser	\$ 212,700.00	No
625473015000	Bruce and Deborah Geelhoed	\$ 249,000.00	No
625473014000	Swaran S. Turka	\$ 229,140.00	No
625473013000	Ernest F. Peters	\$ 220,140.00	No
625473012000	Brian and Melissa Marsh	\$ 220,500.00	No
625473011000	Jason Paul	\$ 190,920.00	No
625473010000	Richard and Shelli Lombardo-Rodgers	\$ 424,830.00	No
625473009000	Phillip and Beth Dunn	\$ 258,120.00	No
625473008000	Jason Walker	\$ 305,340.00	No
625473007000	Steve and Jama Gaddis	\$ 251,100.00	No
625473002000	Heron Point Homeowners Association, INC	\$ -	No
625473006000	Robert and Kathleen Wilson	\$ 191,640.00	No
625473005000	Nabeel and Abeer Elamir	\$ 483,350.00	No
625473003000	William and Isabelle Sowers	\$ 262,920.00	No
625473004000	Heron Point Homeowners Association, INC	\$ -	No
625476028000	Jan Reed	\$ 39,800.00	No
625476020000	John and Barbara Durbin	\$ 284,940.00	No
625476019000	Jeff and Jana Adamec	\$ 241,500.00	No
625476018000	Elsie Bumgardner Rev Trust	\$ 241,260.00	No
625476017000	Milan Thompson	\$ 488,530.00	No
625476016000	Michael and Carla Burt	\$ 262,080.00	No
625476015000	Douglas and Verna Bales	\$ 309,840.00	No
625476014000	Shaheen Borna	\$ 284,340.00	No
625476012000	Heron Point Homeowners Association, INC	\$ -	No
625476011000	Steven and Marina Gill	\$ 13,900.00	No
625476010000	Steven and Marina Gill	\$ 295,980.00	No
625476009000	Chris and Elizabeth Miller	\$ 229,800.00	No
625476008000	Jerome and Linda Mckean	\$ 276,180.00	No

Cont.

625476007000	Teresa Jeter	\$	273,060.00	No
625476006000	Thomas and Janice Marsh	\$	301,380.00	No
625476005000	Golden Years LLC	\$	239,040.00	No
625476004000	David and Julie George	\$	284,820.00	No
625476003000	Thomas and Melinda Kemper Trust	\$	258,480.00	No
625476002000	Rashida and Daniel Willard	\$	146,820.00	No
625476001000	Heron Point Homeowners Association, INC	\$	-	No
625471001000	Heron Point Homeowners Association, INC	\$	-	No
625450006000	Patrick Samuels	\$	273,000.00	No
625450005000	Robert and Darlene Gildersleeve	\$	152,100.00	No
625450004000	James and Barbara Crookston	\$	208,560.00	No
625450003000	Aldrin and Karem Roque	\$	219,840.00	No
625450002000	Rodney Joe Yuhico	\$	219,720.00	No
625450001000	James and Jacqueline Henniger	\$	196,800.00	No
625470006000	Robert Krizek and Paaige Turner	\$	262,440.00	No
625470008000	Jeffrey Bird	\$	182,400.00	No
625470009000	Christopher Todd Lail	\$	200,460.00	No
625470010000	Kenncith and Karen Haller	\$	260,760.00	No
625470001000	Adam and Cassandra Bolander	\$	186,720.00	No
625470002000	Robin and Karen Robbins	\$	204,420.00	No
625470003000	Johnston Family Revocable Trust	\$	388,800.00	No
625470004000	Thomas and Pamela Miller	\$	175,920.00	No
625470005000	Laura Crampton	\$	243,240.00	No
625400002000	Kevin and Jennifer Smith	\$	877,660.00	No
625326001000	Jerry Heck	\$	151,020.00	No
625326002000	Frick Family Trust	\$	318,120.00	No
625326003000	RB Properties, LLC	\$	700.00	No
625326004000	Robert Carlton	\$	25,000.00	No
625326005000	Robert and Kay Carlton	\$	238,560.00	No
625326006000	Jeffrey Salmon	\$	212,700.00	No
625473018000	Heron Point Homeowners Association, INC	\$	-	No

PARCEL INFORMATION

Westminster Area

Parcel ID	Owner	Net Assessed Value	Remoistrance Waiver
636301004000	Westminster Village Muncie Inc.	\$ 26,500.00	No
636327001000	Westminster Village Muncie Inc.	\$ 486,600.00	No
636177001000	Westminster Village Muncie Inc.	\$ 187,400.00	No
636152030000	Westminster Village Muncie Inc.	\$ 8,100.00	No
636152011000	Westminster Village Muncie Inc.	\$ 2,900.00	No

LEGAL DESCRIPTION

Farmington Area

Parcel #0731200016000

Bushong, Craig & Melanie J. Plunkett
4805 N Weir Drive
Muncie, IN 47304

Lot Number One Hundred Eleven (111) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200017000

Lo, Margaret & Rajskey Justin
4801 N Weir Drive
Muncie, IN 47304

LOT NUMBER 112 IN FARMINGTON PLAT NUMBER 6, A SUBDIVISION SITUATE IN CENTER TOWNSHIP, DELAWARE COUNTY, INDIANA, AS SHOWN IN PLAT BOOK 13, PAGE 157, IN THE OFFICE OF THE RECORDER OF DELAWARE COUNTY, INDIANA.

Parcel #0731200018000

Alexander, Larry Allan & Deronda Darlene
4100 W Oran Court
Muncie, IN 47304

Lot Number One Hundred Thirteen (113) in Farmington Plate No. Six, a subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, Page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200019000

Moser, Logan R. & Brittany N.
4110 W Oran Court
Muncie, IN 47304

Lot Numbered One Hundred Fourteen (114) in Farmington Plat No. 6, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200020000

Bunch, Christopher J. & Jennifer R.
4116 W Oran Court
Muncie, IN 47304

Lot Number One hundred fifteen (115) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

ALSO: A part of the Northwest Quarter (NW ¼) and a part of the Northeast Quarter (NE ¼) of Section Thirty-one (31), Township Twenty-one (21) North, Range Ten (10) East in Center Township, Delaware County, Indiana, described as follows: Beginning at the Northwest corner of Lot One hundred fifteen (115) in Farmington Plat Six, a Subdivision in Center Township, as shown in Plat Book 13 page 157, Records of Delaware County, Indiana; thence North Zero degrees nineteen minutes thirty second (00°19'30") East Fifty (50.00) feet (assumed bearing) along the West line of said lot extended North to the North line of the Northwest Quarter of Section Thirty-one (31), Township Twenty-one (21) North, Range Ten (10) East; thence North Eighty-nine degrees thirty-seven

minutes fifteen seconds (89°37'15") East Two hundred thirty and eighty-seven hundredths (230.87) feet along said North line of said Northwest Quarter and the North line of the Northeast Quarter of said Section Thirty-one (31); thence South zero degrees twenty-two minutes forty-five seconds (00°22'45") East Fifty (50.00) feet to the Northeast corner of said Lot One hundred fifteen (115); thence South Eighty-nine degrees thirty-seven minutes fifteen seconds (89°37'15") West Two hundred thirty-one and forty-eight hundredths (231.48) feet to the point of beginning, containing 0.27 of an acre, more or less, and subject to all easements of record.

Parcel #0731200021000

McElfresh Troy S. & Angela L.

4117 W Oran Court

Muncie, IN 47304

Lot Number One Hundred Sixteen (116) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

Also, A part of the Northwest Quarter (NW 1/4) of Section Thirty-one (31), Township Twenty-one (21) North, Range Ten (10) East in Center Township, Delaware County, Indiana, described as follows: Beginning at the northwest corner of Lot One Hundred Sixteen (116) in Farmington Plat Six, a Subdivision in Center Township, as shown in Plat Book 13, page 157, Records of Delaware County, Indiana; thence North Zero degrees Nineteen minutes thirty seconds (00°19'30") East Fifty (50.00) feet (assumed bearing) along the West line of said lot extended North to the North line of the Northwest Quarter of Section Thirty-one (31), Township Twenty-one (21) North, Range Ten (10) East, thence North Eighty-nine degrees Thirty-seven minutes Fifteen seconds (89°37'15") East One hundred seventy-five and one hundredths (175.01) feet along said North line; thence South Zero degrees Nineteen minutes Thirty seconds (00°19'30") West Fifty (50.00) feet to the Northeast corner of said Lot One Hundred Sixteen (116); thence South Eighty-nine degrees Thirty-seven minutes Fifteen seconds (89°37'15") West One hundred seventy-five and one hundredths (175.01) feet to the point of beginning, containing 0.20 of an acre, more or less. Subject to all easements of record.

Parcel #0731200022000

Reber, Neil

4113 W Oran Court

Muncie, IN 47304

LOT NUMBER ONE HUNDRED SEVENTEEN (117) IN FARMINGTON PLAT NO. SIX (6), A SUBDIVISION SITUATE IN CENTER TOWNSHIP, DELAWARE COUNTY, INDIANA, AS SHOWN IN PLAT BOOK 13, PAGE 157, IN THE OFFICE OF THE RECORDER OF DELAWARE COUNTY, INDIANA

Parcel #0731200023000

Pichardo, Ana M.

4109 W Oran Court

Muncie, IN 47304

Lot 118 in Farmington Plat 6 an Addition in Center Township, Delaware County, Indiana.

Parcel #0731200024000

Zirkle, Gregory R. & Nicole L.

4105 W Oran Court

Muncie, IN 47304

Lot Number 119 in Farmington Plat No. 6, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, Page 157 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200025000

Smith, Rodger W. & Kirsten D.

4101 W Oran Cour

Muncie, IN 47304

Lot Number One hundred twenty-one (121) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana as shown in Plat book 13, page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200026000

Routenberg, Scott K.

4705 N Wier Drive

Muncie, IN 47304

Lot Number One hundred twenty-one (121) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana as shown in Plat Book 13, page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200027000
Davis Jill C. Declaration of Revocable Trust
4701 N Weir Drive
Muncie, IN 47304
Lot Numbered 122 in Farmington, Plat No. 6, a Subdivision situated in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200028000
Linton, Richard S & Lori G.
4100 W Heath Drive
Muncie, IN 47304
Lot Number One Hundred Twenty-three (123) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731200029000
Huffman, Jennifer J & Chad A.
4106 W Heath Drive
Muncie, IN 47304
LOT NUMBER ONE HUNDRED TWENTY-FOUR (124) IN FARMINGTON PLAT NUMBER SIX (6), A SUBDIVISION SITUATED IN CENTER TOWNSHIP, DELAWARE COUNTY, INDIANA, AS SHOWN IN PLAT BOOK 13, PAGE 157 IN THE OFFICE OF THE RECORDER OF DELAWARE COUNTY, INDIANA.

Parcel #0731200030000
Barrett, Stephen A. & Mary E.
4110 W Heath Drive
Muncie, IN 47304
Lot 125, in Farmington Plat #6, a subdivision in Center Township, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731200031000
Bennett, Darrell & Cherlynn S.
4109 W Heath Drive
Muncie, IN 47304
Lot Number One hundred twenty-six (126) in Farmington, Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200032000
Wangler, Gary W. & Pamela J.
4105 W Heath Drive
Muncie, IN 47304
Lot Number One hundred twenty-seven (127) in Farmington, Plat No. Six (6), a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157 in the office of the Recorder of Delaware County, Indiana.

Parcel #0731200033000
Thomas, Larry & Jo Ann
4101 W Heath Drive
Muncie, IN 47304
Lot Number One hundred twenty-eight (128) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731200034000
Calhoun, Robert M. & Ashley E.
4009 W Heath Drive
Muncie, IN 47304
Lot Number One Hundred Twenty-nine (129) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731200035000
Collins, Ronald L. & Deborah E.

4005 W Heath Drive
Muncie, IN 47304

Lot Number One Hundred Thirty (130) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731200036000

Loffer, Michael M. & Robin Suzanne
4001 W Heath Drive
Muncie, IN 47304

Lot 131 in Farmington Plat #6 an addition in Center Township, Delaware County, Indiana.

Parcel #0731205004000

Donati, Robert C. & Trela A.
4700 N Weir Drive
Muncie, IN 47304

Lot number One Hundred Thirty-two (132) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731205003000

Menczywor, John H.
4704 N Weir Drive
Muncie, IN 47304

Lot Numbered One Hundred Thirty-three (133) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731205002000

Martin, Travis M. & Kristi R.
4708 N Weir Drive
Muncie, IN 47304

Lot Number One Hundred Thirty-four (134) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731205001000

Baierwalter, Leonard C. & Joanne M
4800 N Weir Drive
Muncie, IN 47304

Lot Number One Hundred thirty-five (135) in Farmington Plat No. Six, a Subdivision situated in Center Township, Delaware County, Indiana, as shown in Plat Book 13, page 157 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204007000

Quirk, Jack A & Linda S.
4806 N Weir Drive
Muncie, IN 47304

Lot Number One Hundred Thirty-six (136) in Farmington Plat No. Six, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 13 page 157 in the office of the Recorder of Delaware County, Indiana.

Parcel #0731204006000

Bundgaard, Karsten & Gill, Judith S.
3905 W Riffin Road
Muncie, IN 47304

Lot Number Two hundred three (203) in Farmington Plat No. Nine (9), a Subdivision of Real Estate located in Hamilton and Center Townships, Delaware County, Indiana, as shown in Plat Book 14, page 56 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204005000

Huff, Nathaniel D. & Hannah Carew
3901 W Riffin Road
Muncie, IN 47304

Lot Number Two Hundred Four (204) in Farmington Plat No. Nine, a Subdivision of Real Estate located in Hamilton and Center Township, Delaware County, Indiana, as shown on Plat Book 14, page 56 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204004000
Conaway, Richard W.
3811 W Riggins Road
Muncie, IN 47304

Lot Number Two Hundred Five (205) in Farmington Plat No. 9, a Subdivision in Hamilton Township, Delaware County, Indiana, the plat of which is recorded in Plat Book 14 page 56 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204003000
Wallace, Jay S.
3805 W Riggins Road
Muncie, IN 47304

Lot number 206 in Farmington Plat No. Nine, a subdivision of real estate located in Hamilton and Center Townships, Delaware County, Indiana, as shown in Plat Book 14, at page 56 thereof in the office of the Recorder of Delaware County, Indiana

Parcel #0731204002000
Jolly, Frederick W. & Teresa A
3801 W Riggins Road
Muncie, IN 47304

Lot Number Two Hundred Seven (207) in Farmington Plat No. Nine, a Subdivision of real estate located in Hamilton and Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 56 in the office of the recorder of Delaware County, Indiana.

Parcel #0731204001000
Brady, Matthew & Jodi I.
3709 W Riggins Road
Muncie, IN 47304

Lot Numbered Two Hundred Eight (208) in Farmington Addition, Plat Number Nine (9), an Addition in Hamilton Township, as shown in Plat Book 14, page 56 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731203001000
Meyer Revocable Trust
4808 N Lafern Way
Muncie, IN 47304

LOT NUMBERED TWO HUNDRED NINE (209) IN FARMINGTON, PLAT NO. NINE, A SUBDIVISION IN REAL ESTATE LOCATED IN HAMILTON AND CENTER TOWNSHIPS, DELAWARE COUNTY, INDIANA, AS SHOWN IN PLAT BOOK 14, PAGE 56, IN THE OFFICE OF THE RECORDER OF DELAWARE COUNTY, INDIANA, including memberships and/or ownerships of non-municipal water and/or sewer systems, if any.

Parcel #0731203002000
Miller, Jeremiah Daniel
4804 N Lafern Way
Muncie, IN 47304

Lot Number Two Hundred Ten (210) in Farmington Plat Number Ten (10), a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 4, pages 109-110 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731203003000
Vanderbilt, Daniel & Nancy
4800 N Lafern Way
Muncie, IN 47304

Lot Number Two Hundred Eleven (211) in Farmington Plat No. Ten (10), a Subdivision of real estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14, pages 109-110 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204013000
Cannon, James P. & Sheila D.
4801 N Lafern Way

Muncie, IN 47304

Lot Number 212 in Farmington Plat No. Ten, a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14, Pages 109-110 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204012000

Bates, Darren J.
3800 W Russell Court
Muncie, IN 47304

Lot Number Two Hundred thirteen (213) in Farmington Plat No. Ten, a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14, pages 109-110, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731204011000

Bundy, Kirby W. & Mary E.
3804 W Russell Court
Muncie, IN 47304

LOT NUMBER 214 IN FARMINGTON PLAT NO. TEN, A SUBDIVISION OF REAL ESTATE LOCATED IN CENTER TOWNSHIP, DELAWARE COUNTY, INDIANA, AS SHOWN IN PLATE BOOK 14, PAGES 109-110, IN THE OFFICE OF THE RECORDER OF DELAWARE COUNTY, INDIANA.

Parcel #0731204010000

Hannah, Douglas E. Rev. Trust
3808 W Russell Court
Muncie, IN 47304

Lot Number Two Hundred Fifteen (215) in Farmington Plat No. Ten, a subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 109-110, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731204009000

Connolly, James J. & Hawke, Elizabeth A.
3900 W Russell Court
Muncie, IN 47304

LOT NUMBER TWO HUNDRED SIXTEEN (216) IN FARMINGTON PLAT NO. TEN, A SUBDIVISION OF REAL ESTATE, LOCATED IN CENTER TOWNSHIP, DELAWARE COUNTY, INDIANA, AS SHOWN IN PLAT BOOK 14, PAGES 109-110 IN THE OFFICE OF THE RECORDER OF DELAWARE COUNTY, INDIANA.

Parcel #0731206001000

Combs, Samuel
3905 W Russell Court
Muncie, IN 47304

Lot Number Two Hundred Seventeen (217) and Lot Number Two Hundred Eighteen (218), in Farmington Plat No. Ten, a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat book 14, pages 109-110 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206002000

Parmerlee, Stephen B.
3901 W Russell Court
Muncie, IN 47304

Lot Number Two Hundred Thirty (230) in Farmington Plat No. Twelve, a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14 page 122 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206003000

Gauker, James A. & Stephanie A.
3809 W Russell Court
Muncie, IN 47304

Lot 231 in Farmington Addition, Plat No. Twelve in Center Township, as per plat thereof recorded in Plat Book 14, Page 122, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206004000

Turpin, Steven Charles & Elizabeth
3805 W Russell Court

Muncie, IN 47304

Lot Number 232 in Farmington Plat No. Twelve (12), a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14, Page 122, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206005000

Nickens, Michael & Lindsey

3801 W Russell Court

Muncie, IN 47304

Lot Number Two Hundred Thirty-three (233) in Farmington Plat No. Twelve (12), a Subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14 page 122 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206006000

Kuzma, Tim & Sharon H. Trust

4709 N Lafern Way

Muncie, IN 47304

Lot 234 in Farmington Plat Number Twelve, an Addition in Center Township, Delaware County, Indiana.

Parcel #0731203004000

Grater, Brandon & Samantha

4710 N Lafern Way

Muncie, IN 47304

Lot Number 235 in Farmington, Plat No. Twelve, a subdivision of Real Estate located in Center Township, Delaware County, Indiana, as shown in Plat Book 14 pages 122, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731203006000

Long, Gary & Jill L.

4700 N Lafern Way

Muncie, IN 47304

Lots Numbered Two Hundred Thirty-six (236) and Two Hundred Thirty-seven (237) in Farmington Plat No. Thirteen (13), a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 124, in the office of the Recorder of Delaware County, Indiana.

Parcel #0731207008000

Wheatley Adrian D. & Hollie L.

3701 W Heath Drive

Muncie, IN 47304

Lot Numbered Two hundred thirty-eight (238) in Farmington Plat No. Thirteen (13) a Subdivision situated in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 124 in the Office of the Recorder of Delaware County, Indiana.

Except: A part of Lot Numbered Two Hundred Thirty-eight (238) in Farmington Plat 13, a Subdivision situated in Center Township, as shown by Plat Book 14, page 124, in the Records of Delaware County, Indiana, described as follows: Beginning at the Southeast corner of Lot Numbered Two Hundred Thirty-eight (238) in Farmington Plat 13; thence south 89 degrees 37 minutes 49 seconds West (S 89°37'49"W) Fifty (50.00) feet (assumed bearing) to a 5/8 inch rebar; thence North 37 degrees 22 minutes 02 seconds West (N 37°22'02"W) Sixty-four and Sixty-two Hundredths (64.62) feet along the Westerly line of said lot; thence North 89 degrees 37 minutes 49 seconds East (N 89°37'49"E) Eighty-nine and Fifty-five Hundredths (89.55) feet to a point on the East line of said lot; thence South 00 degrees 20 minutes 49 seconds West (S 00°20'49" W) Fifty-one and Sixty Hundredths (51.60) feet to the point of beginning, containing 3600 square feet.

Parcel #0731207007000

Anderson, Lee & Kara

3705 W Heath Drive

Muncie, IN 47304

Lot Number Two hundred Thirty-Nine (239) in Farmington Plat No. Thirteen (13) a Subdivision situated in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 124 in the Office of the Recorder of Delaware County, Indiana.

Also, A part of Lot 238 in Farmington Plat 13, a Subdivision situated in Center Township, as shown by Plat Book 14, page 124, Records of Delaware County, Indiana, described as follows: Beginning at the Southeast corner of Lot 238 in Farmington Pate 13; thence South 89 degrees 37 minutes 49 seconds West 50.00 feet (assumed bearing) to a 5/8 inch rebar; thence 37 degrees 22 minutes 02 seconds West 64.62 feet along the Westerly line of said lot; thence North 89 degrees 37 minutes 49 seconds East 89.55 feet to

a point on the East line of said lot; thence South 00 degrees 20 minutes 49 seconds West 51.60 feet to the point of beginning, containing 3600 square feet.

Parcel #0731207006000

Terhune, Robert H.
3709 W Heath Drive
Muncie, IN 47304

Lots Numbered Two Hundred Forty (240) and Two Hundred Forty-one (241) in Farmington Plat No. Thirteen (13), a Subdivision situated in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 124 in the office of the Recorder of Delaware County, Indiana.

Parcel #0731207004000

Rivera, Jason
3809 W Heath Drive
Muncie, IN 47304

Lots Numbered Two Hundred Forty-two (242) and Two Hundred Forty-three (243) in Farmington Plat No. Thirteen, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 14 page 124 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731207002000

Confidential- Owner
3901 W Heath Drive
Muncie, IN 47304

Lot Numbered 244 in Farmington, Plat No. 13, a Subdivision situate in Center Township, Delaware County, Indiana as shown in Plat Book 14, Page 124 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731207001000

Fallon, John A III
3905 W Heath Drive
Muncie, IN 47304

Lot Numbered Two Hundred Forty-five (245) in Farmington Plat No. Thirteen (13), a Subdivision situated in Center Township, Delaware County, Indiana, as shown in Plat Book 14, Page 124, in the office of the Recorder of Delaware County, Indiana.
0731206012000

Osborn, Zachary L. & Ashley R.

3904 W Heath Drive
Muncie, IN 47304

Lot 246 in Farmington Plat 13, an Addition in Center Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 14, page 124, in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206011000

Maloney, Richard A. & Kelle L.
3900 W Heath Drive
Muncie, IN 47304

Lot Numbered 247 in Farmington, Plat No. 13, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 14, pages 124 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206010000

Hinkle, David B.
3808 W Heath Drive
Muncie, IN 47304

Lot Numbered Two Hundred Forty-eight (248) in Farmington Plat No. Thirteen (13), a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 124 in the Office of the Recorder of Delaware County, Indiana.

Parcel #0731206008000

Ross, Donald A. & Trula A.
3800 W Heath Drive
Muncie, IN 47304

Lots Numbered Two hundred forty-nine (249) and Two hundred fifty (250) in Farmington Plat No. Thirteen (13), a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 14 page 124 in the office of the Recorder of Delaware County, Indiana.

Parcel #0731206007000
Kunze, Robert Michael & Linda Sue
4705 N Lafern Way
Muncie, IN 47304

Lot 251 in Farmington Plat No. 13, a Subdivision situate in Center Township, Delaware County, Indiana, as shown in Plat Book 14, page 124, in the Office of the Recorder of Delaware County, Indiana.

Heron Pointe Area

Parcel #0625401001000 Lot 100
RB Properties, LLC
5708 N Lakeshore Dr
Muncie, IN 47304

189 Fort Wayne Ave
Richmond, IN 47374

Lot Numbered 100 in Heron Pointe, Section D, a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2205R27711 of the Records of the Recorder of Delaware County, Indiana

Parcel #0625403001000 Lot 72
RB Properties, LLC
5400 Shadow Oak Run
Muncie, IN 47304

189 Fort Wayne Ave
Richmond, IN 47374

Lot Numbered 72 in Heron Pointe, Section D, a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2205R27711 of the Records of the Recorder of Delaware County, Indiana

Parcel #0625402001000 Lot 71
RB Properties, LLC
5401 Shadow Oak Run
Muncie, IN 47304

189 Fort Wayne Ave
Richmond, IN 47374

Lot Numbered 71 in Heron Pointe, Section D, a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2205R27711 of the Records of the Recorder of Delaware County, Indiana

Parcel #0625402002000
RB Properties, LLC
5405 Shadow Oak Run
Muncie, IN 47304

189 Fort Wayne Ave
Richmond, IN 47374

Lot Numbered 70 in Heron Pointe, Section D, a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2205R27711 of the Records of the Recorder of Delaware County, Indiana

Parcel #0625402003000
RB Properties, LLC
5409 Shadow Oak Run
Muncie, IN 47304

189 Fort Wayne Ave
Richmond, IN 47374

Lot Numbered 69 in Heron Pointe, Section D, a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2205R27711 of the Records of the Recorder of Delaware County, Indiana

Excepting therefrom: A part of Lot 69 in Heron Pointe Section D, a Subdivision in Harrison Township, a plat of which is recorded in Instrument 2005R27711, by the Records of Delaware County, Indiana.

Beginning at the Northerly corner of Lot 69 in Heron Pointe, Section D, thence South 48 degrees 16 minutes 08 seconds East 204.29 feet (assumed bearing) to a 5/8 inch rebar at the Northerly corner of said lot being on the curve and being North 48 degrees 16 minutes 07 seconds West 175.00 feet from the radius point of said curve; thence Southwesterly 4.00 feet along said curve to a 5/8 inch rebar that is North 49 degrees 34 minutes 42 seconds West 175.00 feet from said radius point; thence North 47 degrees 08 minutes 50 seconds West 204.37 feet to the point of beginning.

Parcel #0625401002000
Gregory and Christa E. Hensley Trust
5608 N Lakeshore Dr.

Muncie, IN 47304

Lot 99 in Heron Pointe, Section D, an addition in Harrison Township, Delaware County, Indiana.

Parcel #0625401003000

Jeremi L. and Brandi L. Dobbs

5604 N Lakeshore Dr.

Muncie, IN 47304

Lot Number Ninety-eight (98) in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded as Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625401004000

Susan Krause

5600 N Lakeshore Dr.

Muncie, IN 47304

Lot Number Ninety-seven (97) in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625401005000

Carl G. and Karen D. Multon

5512 N Lakeshore Dr.

Muncie, IN 47304

Lot Number 96 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625327001000

Larry M. Rausch

5508 N Lakeshore Dr.

Muncie, IN 47304

2405 Natalie Lane

Lafayette, IN 47905

Lot Number 95 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625327002000

Robert A. King

5501 N Lakeshore Dr.

Muncie, IN 47304

Lot Number 94 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625327003000

Patrick M and Karen M Jones

5500 N Lakeshore Dr.

Muncie, IN 47304

Lot Number 93 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625402004000

Michael and Kelly Hodkin

5516 Red Cedar Drive

Muncie, IN 47304

Lot Numbered Sixty-eight (68) in Heron Pointe, Section D, a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625402005000

Carolyn E. York

5512 N Red Cedar

Muncie, IN 47304

Lot Numbered Sixty-seven (67) in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625403003000

Bethany Williams
5509 Shadow Oak Run
Muncie, IN 47304

3701 N. Chadham LN
Muncie, In 47304

Lot Numbered 74 in Heron Pointe, Section D, a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625403002000
Louis Humberto Grass
5404 Shadow Oak Run
Muncie, IN 47304

Lot Numbered 73 in Heron Pointe, Section D, a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625331001000
Richard Spisak
5801 W. Heron Pointe Pkwy
Muncie, IN 47304

Lot numbered 134 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana. Parcel No. 18-06-25-331-001.000-009. This property is commonly known as 5801 West Heron Pointe Parkway, Muncie, IN 47304

Parcel #0625376003000
Heron Point Homeowners Association, INC
5001 W Heron Pointe Pkwy
Muncie, IN 47304

Outlot Numbered Fourteen (14) in Section D of Heron Pointe, an Addition located in Delaware County, Indiana, a plat of which is recorded as Instrument No. 2000R227711 in the office of the Recorder of Delaware County.

Parcel #0625376002000
Mark A. Litz
5901 Bridlewood Trail
Muncie, IN 47304

Lot Numbered One Hundred Forty-five (145) in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625376001000
Heron Point Homeowners Association, INC
5001 W. Heron Pointe Pkwy
Muncie, In 47304

Outlot Numbered Thirteen (13) in Section D of Heron Pointe, an Addition located in Delaware County, Indiana, a plat of which is recorded as Instrument No. 2000R227711 in the office of the Recorder of Delaware County.

Parcel #0625473017000
W. Jack Keiser
5213 N Shadow Oak Run
Muncie, IN 47304

Lot numbers 32 and 33 in Heron Pointe Section C, an addition in Harrison Township, Delaware County, Indiana.

Parcel#0625473015000
Bruce and Deborah Geelhoed
5205 N Hadow Oak Run
Muncie, IN 47304

Lot Number 31 in Heron Pointe, Section "C", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004, pages 3-4 of the records of plat of Delaware County, Indiana.

Parcel #0625473014000
Swaran S. Turka
5201 N Shadow Oak Run

Muncie, IN 47304

Lot Numbered 30 in Heron Pointe, Section "B", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, pages 15-16 of the records of plats of Delaware County, Indiana.

Parcel #0625473013000

Ernest F. Peters
5109 N. Shadow Oak Run
Muncie, IN 47304

Lot Numbered Twenty-nine (29) in Heron Pointe, Section "B", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003 pages 15-16 of the records of plats of Delaware County, Indiana.

Parcel #0625473012000

Brian and Melissa Marsh
5105 Shadow Oak Run
Muncie, IN 47304

Lot Numbered Twenty-eight (28) in Heron Pointe, Section B, a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, pages 15-15 of the records of plats of Delaware County, Indiana.

Parcel #0625473011000

Jason Paul
5101 Shadow Oak Run
Muncie, IN 47304

Lot Numbered 27 in Heron Pointe, Section "B", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003 pages 15-16 of the records of plats of Delaware County, Indiana.

Parcel #0625473010000

Richard and Shelli Lombardo-Rodgers
5509 W. Shoreline Ter
Muncie, IN 47304

Lot Numbered Twenty-six (26) in Heron Pointe, Section "B", a Subdivision of real estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, pages 15-16, of the Records of Plat of Delaware County, Indiana.

ALSO, Out Lot Numbered Twelve (12) in Heron Pointe, Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 223-226, of the records of the Recorder of Delaware County, Indiana. This Out Lot is removed from the Common Areas as defined in the Miscellaneous Record 2002, pages 3296-3309, and in plate of Heron Pointe.

Parcel #0625473009000

Phillip and Beth Dunn
5505 Shoreline Terrace
Muncie, IN 47304

2610 W Woodbridge Dr
Muncie, In 47304

Lot Numbered Twenty-five (25) in Heron Pointe, Section "B", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003 pages 15-16 of the records of plats of Delaware County, Indiana.

Parcel #0625473008000

Jason Walker
5501 W. Shoreline Terrace
Muncie, IN 47304

Lot Numbered Twenty-four (24) in Heron Pointe, Section "B", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, pages 15-16 of the records of plats of Delaware County, Indiana.

Parcel #0625473007000

Steve and Jama Gaddis
5405 W. Shoreline Terrace
Muncie, IN 47304

Lot 23 in Heron Pointe Section B an Addition in Harrison Township, Delaware County, Indiana.

Parcel #0625473002000

Heron Point Homeowners Association, INC
5001 W. Heron Pointe Pkwy
Muncie, IN 47304

Outlot 5 in Heron Pointe Subdivision, an addition in Delaware County, Indiana, Section A.

Parcel #0625473006000
Robert and Kathleen Wilson
5401 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered 22 in Heron Pointé, Section "B", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, pages 15-16 of the records of Delaware County, Indiana.

Parcel #0625473005000
Nabeel and Abeer Elamir
5305 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Twenty-one (21) in Heron Pointe, Section "B", a subdivision of real estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, Pages 15-16 of the records of plats of Delaware County, Indiana.

Parcel #0625473003000
William and Isabelle Sowers
5301 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Twenty (20) in Heron Pointé-Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

0625473004000
Heron Point Homeowners Association, INC
Muncie, IN 47304 \$0.00 n/a
5001 W. Heron Pointe Pkwy, Muncie, In 47304
Lot 8

Parcel #0625476028000
Jan Reed
0 Dr
Muncie, IN 47304
Lot Number One (1) in Heron Pointe, Section "A", an Addition to Harrison Township, as shown by the Records of Delaware County, Indiana.

600 N Cook Rd
Muncie, IN 47303

Parcel #0625476020000
John and Barbara Durbin
5209 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Two (2) in Heron Pointé-Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476019000
Jeff and Jana Adamec
5205 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered 3 in Heron Pointé, Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476018000
Elsie Bumgardner Rev Trust
5201 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Four (4) in Heron Pointe-Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana. EXCEPT: A part of Lot 4 in said Heron Pointe Section A an addition to Harrison Township, Delaware County, Indiana described as follows: Beginning at the northeast corner of Lot 4 in Heron Pointe Section an Addition to Harrison Township as shown by the records of Delaware County, Indiana; thence south 01 degrees 42 minutes 47 seconds west 117.00 feet (plat bearing) along the east line of said lot; thence north 20 degrees 07 minutes 40 seconds west 10.63 feet; thence north 00 degrees 00 minutes 00 seconds west 38.96 feet; thence north 10 degrees 08 minutes 48 seconds west 69.17 feet to a 5/8 inch rebar on the curved northerly line of said Lot 4; thence south 89 degrees 46 minutes 24 seconds east 19.34 feet along the chord of the curved lot line to the point of beginning. ALSO: A part of Lot 5 in Heron Pointe-Section "A", an addition to Harrison Township, Delaware County, Indiana, described as follows: Beginning at the Southwest corner of said Lot 5 in Heron Pointe, Section "A", an Addition to Harrison Township as shown by the

Records of Delaware County, Indiana: thence North 01 degrees 42 minutes 47 seconds East 114.37 feet (plat bearing); thence South 20 degrees 07 minutes 40 seconds West 35.61 feet to a 5/8 inch rebar; thence South 10 degrees 57 minutes 56 seconds West 82.39 feet to the point of beginning. More commonly known as 5201 W Shoreline Terrace, Muncie, Indiana.

Parcel #0625476017000

Milan Thompson
5105 W. Shoreline Terrace
Muncie, IN 47304

Lot 5 in Heron Pointe Section "A", an addition to Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Excepting there from the following described real estate, to-wit: Beginning at the Southwest corner of said Lot 5 in Heron Pointe, Section "A", an Addition to Harrison Township as shown by the Records of Delaware County, Indiana: thence North 01 degrees 42 minutes 47 seconds East 114.37 feet (plat bearing) thence South 20 degrees 07 minutes 40 seconds East 35.61 feet to a 5/8 inch rebar; thence South 10 degrees 57 minutes 58 seconds West 82.39 feet to the point of beginning.

Also including a part of Lot 4 in said Heron Pointe Section A, an Addition to Harrison Township, Delaware County, Indiana described as follows: Beginning at the northeast corner of Lot 4 in said Heron Pointe Section A, an Addition to Harrison Township as shown by the records of Delaware County, Indiana: thence South 01 degrees 42 minutes 47 seconds West 117.00 feet (plat bearing) along the East line of said lot; thence North 20 degrees 07 minutes 40 seconds West 10.63 feet; thence North 00 degrees 00 minutes 00 seconds West 38.96 feet; thence North 10 degrees 08 minutes 48 seconds West 69.17 feet to a 5/8 inch rebar on the curved northerly line of said Lot 4; thence South 89 degrees 46 minutes 24 seconds East 19.34 feet along the chord of the curved lot line to the point of beginning.

Parcel #0625476016000

Michael and Carla Burt
5101 W. Shoreline Terrace
Muncie, IN 47304

Lot Numbered Six (6) in Heron Pointe, Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17 pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476015000

Douglas and Verna Bales
5009 W. Shoreline Terrace
Muncie, IN 47304

Lot Number Seven (7) in Heron Pointe-Section "A", a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of Delaware County, Indiana.

Parcel #0625476014000

Shaheen Borna
5005 W. Shoreline Terrace
Muncie, IN 47304

Lots Numbered 8 and 9 in Heron Pointe Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17 pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476012000

Heron Point Homeowners Association, INC
5001 W. Heron Pointe Pkwy
Muncie, IN 47304

Outlots Numbered Two (2) and Four-A (4A) in Section A of Heron Pointe, an Addition in Delaware County, Indiana, a plat of which is recorded in Plat Book 17, page 23 in the office of the Recorder of Delaware County, Indiana.

Parcel #0625476011000 and 0625476010000

Steven and Marina Gill
5000 W. Shoreline Terrace
Muncie, IN 47304

Lots 10 and 11 in Heron Pointe, Section A, an addition in Harrison Township, Delaware County, Indiana.

Parcel #0625476009000

Chris and Elizabeth Miller
5004 W. Shoreline Terrace
Muncie, IN 47304

Lot Numbered Twelve (12) in Heron Pointe, Section "A", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat 17 pages 23-26 of the records of plats of Delaware County, Indiana.

Parcel #0625476008000
Jerome and Linda Mckean
5100 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Thirteen (13) in Heron Ponte, Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17 pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476007000
Teresa Jeter
5104 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Fourteen (14) in Heron Pointe "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476006000
Thomas and Janice Marsh
5108 W. Shoreline Terrace
Muncie, IN 47304
4319 W. Clara Ln
Muncie, IN 47304
Lot Numbered Fifteen (15) in Heron Pointe, Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476005000
Golden Years LLC
5200 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered 16 in Heron Pointe, Section "A", a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476004000
David and Julie George
5204 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Seventeen (17) in Heron Pointe, Section "A", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625476003000
Thomas and Melinda Kemper Trust
5208 W. Shoreline Terrace
Muncie, IN 47304
Lot Numbered Eighteen (18) in Heron Pointe, Section A, a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17, pages 23-26 of the Records of the Recorder of Delaware County, Indiana.

Parcel #0625476002000
Rashida and Daniel Willard
5212 W. Shoreline Terrace
Muncie, IN 47304
LOT NUMBERED NINETEEN (19) IN HERON POINTE SECTION "A", A SUBDIVISION IN HARRISON TOWNSHIP, DELAWARE COUNTY, INDIANA, A PLAT OF WHICH IS RECORDED IN PLAT BOOK 17, PAGES 23-26 OF THE RECORDS OF THE RECORDER OF DELAWARE COUNTY, INDIANA.

Parcel #0625476001000
Heron Point Homeowners Association, INC
5001 W. Heron Pointe Pkwy
Muncie, In 47304
Outlot Numbered Nine (9) in Section A of Heron Pointe, an Addition located in Delaware County, Indiana, a plat of which is recorded in Plat Book 17, page 23 in the office of the Recorder of Delaware County, Indiana.

Parcel #0625471001000
Heron Point Homeowners Association, INC
5001 W. Heron Pointe Pkwy
Muncie, In 47304 Lot 10
Outlot Numbered Ten (10) in Section A of Heron Pointe, an Addition located in Delaware County, Indiana, a plat of which is recorded in Plat Book 17, page 23 in the office of the Recorder of Delaware County, Indiana.

Parcel #0625450006000

Patrick Samuels
5500 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered 39 in Heron Pointe, Section "C", an addition in Harrison Township, Delaware County, Indiana, as per plat of which is recorded in Plat Book 2004, Pages 3-4, in the Recorder's Office of Delaware County, Indiana.

Parcel #0625450005000

Robert and Darlene Gildersleeve
5504 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered 38 in Heron Pointe, Section "C", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004 pages 3-4 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625450004000

James and Barbara Crookston
5508 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered Thirty-seven (37) in Heron Pointe-Section "C", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004, pages 3-4 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625450003000

Aldrin and Karem Roque
5512 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered Thirty-six (36) in Heron Pointe, Section "C", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004 pages 3-4 of the records of plats of Delaware County, Indiana.

Parcel #0625450002000

Rodney Joe Yuhico
5600 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered Thirty-five (35) in Heron Pointe, Section "C", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004, pages 3-4 of the records of Delaware County, Indiana.

Parcel #0625450001000

James and Jacqueline Henniger
5212 Shadow Oak Run
Muncie, IN 47304

Lot 34 in Heron Pointe, Section C, an addition in Harrison Township, Delaware County, Indiana.

Parcel #0625470006000

Robert Krizek and Paaige Turner
5204 Shadow Oak Run
Muncie, IN 47304

Lot Numbered Forty-six (46) in Heron Pointe-Section "C", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004, pages 3-4 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625470007000

John Branson & Christy Mudd
5513 Sawgrass Way
Muncie, IN 47304

Lot Numbered 47 in Heron Pointe, Section C, a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004 pages 3-4 of the Records of the Recorder of Delaware County, Indiana.

Parcel #0625470008000

Jeffrey Bird
5509 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered 48 in Heron Pointe, Section "C", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004 Pages 3-4 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625470009000

Christopher Todd Lail
5505 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered 49 in Heron Pointe, Section "C", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004, pages 3-4 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625470010000

Kenneith and Karen Haller
5501 W. Sawgrass Way
Muncie, IN 47304

Lot Numbered 40 in Heron Pointe, Section C, a subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2004 pages 3-4 of the Records of the Recorder of Delaware County, Indiana.

Parcel #0625470001000

Adam and Cassandra Bolander
5404 W. Shoreline Terrace
Muncie, IN 47304

Lot Numbered 41 in Heron Pointe, Section B, a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003 pages 15-16 of the Records of Delaware County, Indiana.

Parcel #0625470002000

Robin and Karen Robbins
5504 W. Shoreline Terrace
Muncie, IN 47304

LOT NUMBERED 42 IN HERON POINTE, SECTION "B", A SUBDIVISION IN HARRISON TOWNSHIP, DELAWARE COUNTY, INDIANA, A PLAT OF WHICH IS RECORDED IN PLAT BOOK 2003, PAGES 15-16, OF THE RECORDS OF THE RECORDER OF DELAWARE COUNTY, INDIANA.

Parcel #0625470003000

Johnston Family Revocable Trust
5600 W. Shoreline Terrace
Muncie, IN 47304

345 Sanander Ct
Punta Gorda, FL 33950

Lot Numbered Forty-three (43) in Heron Pointe, Section "B", an Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003 pages 15-16 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625470004000

Thomas and Pamela Miller
5106 N. Shadow Oak Run
Muncie, IN 47304

Lots Numbered Forty-four (44) in Heron Pointe Section "B", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 2003, pages 15-16 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625470005000

Laura Crampton
5110 N. Shadow Oak Run
Muncie, IN 47304

Lot 45 in Heron Pointe, Section B, a subdivision of real estate in Harrison Township, Delaware County, Indiana, a Plat of which is recorded in Plat Book 2003, pages 15 and 16 of the Records of Plats of Delaware County, Indiana.

Parcel #0625400002000

Kevin and Jennifer Smith
5400 W. Heron Pointe Pkwy
Muncie, IN 47304

A part of the West Half of the Southeast Quarter of Section 25, Township 21 North, Range 9 East in Harrison Township, Delaware County, Indiana, described as follows: Beginning at a 5/8 inch rebar on the East line of the West Half of the Southeast Quarter of Section 25, Township 21 North, Range 9 East, said rebar being South 00 degrees 23 minutes 53 seconds East 645.00 feet (assumed bearing) from a spike marking the Northeast corner of said Half-Quarter Section; thence South 00 degrees 23 minutes 53 seconds East 677.66 feet to a wood post marking the Northeast corner of the Southwest Quarter of said Southeast Quarter; thence South 46 degrees 18 minutes 50 seconds West 397.21 feet along the Northwesterly line of Heron Point Section A, to the Northerly right-of-way line of Heron Pointe Parkway as shown by the plat of Heron Pointe Section D both recorded by the records of Delaware County, Indiana; thence North 40 degrees 09 minutes 51 seconds West 24.71 feet along said addition to the point of beginning of

a curve, said point being North 49 degrees 50 minutes 09 seconds East 1050.00 feet from the radius point of said curve; thence Northwesterly 101.46 feet along said curve to the point of reverse curve, said point being North 44 degrees 17 minutes 58 seconds East 1050.00 feet and South 44 degrees 17 minutes 58 seconds West 20.00 feet from the respective radius points; thence Northerly 30.57 feet along said curve to a 5/8 inch rebar that is North 48 degrees 06 minutes 40 seconds West 20.00 feet from said radius point thence north 48 degrees 06 minutes 40 seconds West 50.00 feet to a 5/8 inch rebar on a curve, said rebar being South 48 degrees 06 minutes 40 seconds East 20.00 feet from said radius point; thence Southerly 30.57 feet to a rebar at the point of reverse curve, said rebar being South 39 degrees 28 minutes 43 seconds West 20.00 feet and North 39 degrees 28 minutes 43 seconds East 1050.00 feet from the respective radius points; thence Northwesterly 344.65 feet along said curve to a 5/8 inch rebar that is North 20 degrees 40 minutes 20 seconds East 1050.00 feet from said radius point; thence North 69 degrees 19 minutes 40 seconds West 139.83 feet along said Northerly line to a 5/8 inch rebar at the point of beginning of a curve; said point being North 20 degrees 40 minutes 20 seconds East 1550.00 feet from the radius point of said curve; thence Westerly 40.73 feet along said curve to a 5/8 inch rebar at the Southeast corner of Lot 72 in Heron Pointe Section d, said corner being North 19 degrees 09 minutes 59 seconds East 1550.00 feet from said radius point; thence North 10 degrees 52 minutes 33 seconds East 338.97 feet along the East line of Heron Pointe Section D to a 5/8 inch rebar; thence North 00 degrees 13 minutes 14 seconds West 38.08 feet to a 5/8 inch rebar; thence North 31 degrees 30 minutes 48 seconds West 58.49 feet to a 5/8 inch rebar at the corner of Lot 67; thence North 00 degrees 15 minutes 24 seconds West 140.00 feet to a 5/8 inch rebar at the Northeast corner of Lot 67; thence North 89 degrees 44 minutes 36 seconds East 866.72 feet parallel with the North line of said Half-Quarter Section to the point of beginning, containing 14.92 acres, more or less.

Parcel #0625326001000

Jerry Heck

5603 N. Lakeshore Dr. Lot 101

Muncie, IN 47304

Lot Numbered 101 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625326002000

Frick Family Trust

5517 N. Lakeshore Dr.

Muncie, IN 47304

Lot Numbered 102 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625326003000

RB Properties, LLC

5513 N. Lakeshore Dr.

Muncie, IN 47304

189 Fort Wayne Ave

Richmond, IN 47374

Lot Numbered 103 in Heron Pointe, Section D, a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Instrument No. 2005R27711 of the Records of the Recorder of Delaware County, Indiana.

Parcel #0625326004000

Robert Carlton and Kay Elaine Hodson Carlton

ADJ 5505 N. Lakeshore Dr.

Muncie, IN 47304

5505 N. Lakeshore Dr

Muncie, IN 47304

Lot 104 in Heron Pointe, Section D, an addition in Harrison Township, Delaware County, Indiana.

Parcel #0625326005000

Robert and Kay Carlton

5505 N Lakeshore Drive

Muncie, IN 47304

Lot 105 in Heron Pointe, Section D, an addition in Harrison Township, Delaware County, Indiana.

Parcel #0625326006000

Jeffrey Salmon

5501 N. Lakeshore Dr.

Muncie, IN 47304

Lot Numbered 106 in Heron Pointe, Section "D", a Subdivision in Harrison Township, Delaware County, Indiana, a plat of which is record in Instrument No. 2005R27711 of the records of the Recorder of Delaware County, Indiana.

Parcel #0625473018000

Heron Point Homeowners Association, INC

5001 W. Heron Pointe Pkwy

Muncie, In 47304

OutLot Number Six (6) in Heron Pointé, Section "A", a Subdivision of Real Estate in Harrison Township, Delaware County, Indiana, a plat of which is recorded in Plat Book 17 pages 23-26 of the records of plats of Delaware County, Indiana.

Westminster Area

0636301004000

0636152030000

0636152011000

Westminster Village Muncie Inc

W Bethel Ave

6201 W Bethel Ave

Muncie, IN 47304

5801 W Bethel Ave

Muncie, IN 47304

A part of the Southwest Quarter of Section 36, Township 21 North, Range 9 East, described as follows:

6-2/3 acres off of the West end of the Northeast Quarter of said Southwest Quarter; also; 16-2/3 acres off of the East side of the Northwest Quarter of said Southwest Quarter, containing in all 23-1/3 acres.

Also a strip of ground, or lot, which is a part of the Southwest Quarter of the Northwest Quarter of Section 36, Township 21 North, Range 9 East, more particularly described as follows:

Beginning at a point in the centerline of Bethel Pike 979.63 feet Southeast of the intersection of the West line of said Quarter-Quarter with the centerline of Bethel Pike (measured along the center line of Bethel Pike) and running thence Southeast along said centerline of Bethel Pike 53.87 feet; thence South parallel with the West line of said Quarter-Quarter 200 feet; thence Northwest parallel with the centerline of Bethel Pike 53.87 feet; thence North parallel with the West line of said Quarter-Quarter 200 feet to the place of beginning, containing 0.229 acre, more or less.

Also a strip of ground or lot, which is part of the Southwest Quarter of the Northwest Quarter of Section 36, Township 21 North, Range 9 East, more particularly described as follows:

Beginning at a point on the South line of said Quarter-Quarter 800 feet East of the Southwest corner thereof and running thence East on said South line 159.25 feet; thence North parallel with the West line of said Quarter-Quarter 411.8 feet to a point 200 feet South of the centerline of Bethel Pike (measured parallel with said West line); thence in a Northwesterly direction parallel with the said centerline of Bethel Pike 171.6 feet (more or less) to a point 800 feet East of the West line of said Quarter-Quarter; thence South parallel with said West line 475.5 feet to the place of beginning, containing 1.62 acres, more or less.

0636327001000 and 0636177001000

Westminster Village Muncie Inc

5801 W Bethel Ave

Muncie, IN 47304

A part of the Southeast Quarter of the Northwest Quarter, and a part of the Northeast Quarter of the Southwest Quarter of Section 36, Township 21 North, Range 9 East, more particularly described as follows, to-wit:

Beginning at the Southeast corner of the Northeast Quarter of the Southwest Quarter of Section 36, Township 21 North, Range 9 East; thence West on the South line of the said Northeast Quarter of the Southwest Quarter, and with a bearing of North 89 degrees 41 minutes West 1100.0 feet; thence North 00 degrees East and parallel with the East line of the said Northeast Quarter of the Southwest Quarter 1317.85 feet to the North line of the said Northeast Quarter of the Southwest Quarter; and thence North 89 degrees 42 minutes 30 seconds West and on the North line of the Northeast Quarter of the Southwest Quarter, 236.72 feet; thence North 00 degrees 07 minutes 30 seconds East and on the West line of the Southeast Quarter of the Northwest Quarter of said Section 36, Township 21 North, Range 9 East 463.7 feet to the centerline of the Muncie and Bethel Turnpike, 1441.35 feet to the point of intersection of the said centerline with the East line of the said Northeast Quarter of the Southwest Quarter; thence South 00 degrees East and on the East line of the said Northeast Quarter of the Southwest Quarter 1247.15 feet to the point of beginning. Estimated to contain 39.308 acres, more or less. Subject to the right of way of all legal highways.

Non-exclusive easements as set forth in a warranty deed dated June 1, 1978 and recorded June 15, 1978 in Deed Record 1978 pages 2373-2375 over the following 3 parcels:

Also, an easement 20 feet in width off the West line of the East Half of the Northwest Quarter of Section 36, Township 21 North, Range 9 East, extending North from the intersection of said West line and Bethel Pike and running parallel with said West line a distance of 1484 feet, more or less, to the South line of a 21 acre tract conveyed to Robert H. Cooper to the Ball State University Board of Trustees on July 17, 1969, containing 0.34 acre, more or less; the location of said easement being within the East half of the Northwest Quarter of Section 36, Township 21 North, Range 9 East and being the West 20 feet of a 52 acre tract owned by Robert H. Cooper and Esther Cooper, husband and wife.

Also, an easement 20 feet in width off the West line of the East half of the Northwest Quarter of Section 36, Township 21 North, Range 9 East extending South from the North line of Section 36, Township 21 North, Range 9 East and running parallel with said West line a distance of 693 feet, more or less, to the North line of a 52 acre tract owned by Robert H. Cooper and Esther Cooper, husband and wife, containing 0.16 acre, more or less, the location of said easement being within the East half of the Northwest Quarter of Section 36, Township 21 North, Range 9 East and being the West 20 feet of a 21 acre tract conveyed by Robert H. Cooper to the Ball State University Board of Trustees on July 17, 1969.

Also an easement 20 feet in width off the West line of the South Half of the East half of the Southwest Quarter of Section 25, Township 21 North, Range 9 East extending North from the North line of Section 36, Township 21 North, Range 9 East and running

parallel to with said West line a distance of 191 feet, more or less, to an open ditch containing 0.04 acre, more or less; the location of said easement being within the South Half of the East half of the Southwest Quarter of Section 25, Township 1 North, Range 9 East, and being the South 191 feet, more or less, of the West 29 feet of a 10 acre tract conveyed by Robert H. Cooper to the Ball State University Board of Trustees on July 17, 1969.

ESTIMATED HOMEOWNER TAX IMPACT

CITY OF MUNCIE

RESIDENTIAL PROPERTY TAX IMPACT

(Center Sanitary)

	ASSUMED HOMESTEAD NET ASSESSED VALUATION				
GROSS ASSESSED VALUE	\$ 100,000	\$ 213,000	\$ 274,100	\$ 350,000	\$ 450,000
LESS HOMESTEAD DEDUCTION	(48,000)	(48,000)	(48,000)	(48,000)	(48,000)
SUB-TOTALS	52,000	165,000	226,100	302,000	402,000
LESS SUPPLEMENTAL HOMESTEAD DEDUCTION	(18,200)	(57,750)	(79,135)	(105,700)	(140,700)
LESS OTHER DEDUCTIONS	-	-	-	-	-
NET ASSESSED VALUE	<u>\$ 33,800</u>	<u>\$ 107,250</u>	<u>\$ 146,965</u>	<u>\$ 196,300</u>	<u>\$ 261,300</u>
	ANNUAL TAX BILL CALCULATIONS				
1% RESIDENTIAL TAX CAP - CIRCUIT BREAKER	\$ 1,000	\$ 2,130	\$ 2,741	\$ 3,500	\$ 4,500
GROSS TAX - PAY 2021	83.037%	\$ 1,161.88	\$ 3,686.72	\$ 5,651.92	\$ 6,747.81
PROPERTY TAX REPLACE CREDIT (PAY 2021)	12.933%	(150.27)	(476.82)	(653.39)	(872.72)
ADJUSTED GROSS TAX		<u>\$ 1,011.61</u>	<u>\$ 3,209.90</u>	<u>\$ 4,998.53</u>	<u>\$ 5,875.09</u>
TOTAL TAX BILL		<u>\$ 1,000.00</u>	<u>\$ 2,130.00</u>	<u>\$ 2,741.00</u>	<u>\$ 3,500.00</u>
GROSS TAX BILL IF IN CITY LIMITS	55.184%	\$ 1,752.23	\$ 5,559.95	\$ 7,618.81	\$ 10,176.39
PROPERTY TAX REPLACE CREDIT (PAY 2024)	12.933%	(226.62)	(719.09)	(985.37)	(1,316.15)
ADJUSTED GROSS TAX		<u>\$ 1,525.61</u>	<u>\$ 4,840.86</u>	<u>\$ 6,633.44</u>	<u>\$ 8,860.24</u>
TOTAL TAX BILL IF IN CITY LIMITS		<u>\$ 1,000.00</u>	<u>\$ 2,130.00</u>	<u>\$ 2,741.00</u>	<u>\$ 3,500.00</u>
ADDITIONAL TAX AMOUNT		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

ESTIMATED HOMEOWNER TAX IMPACT
(Continued)

CITY OF MUNCIE

RESIDENTIAL PROPERTY TAX IMPACT
(Harrison Sanitary)

	ASSUMED HOMESTEAD NET ASSESSED VALUATION					
GROSS ASSESSED VALUE	\$ 240,000	\$ 375,000	\$ 493,900	\$ 550,000	\$ 600,000	
LESS HOMESTEAD DEDUCTION	<u>(48,000)</u>	<u>(48,000)</u>	<u>(48,000)</u>	<u>(48,000)</u>	<u>(48,000)</u>	
SUB-TOTALS	192,000	327,000	445,900	502,000	552,000	
LESS SUPPLEMENTAL HOMESTEAD DEDUCTION	(67,200)	(114,450)	(156,065)	(175,700)	(193,200)	
LESS OTHER DEDUCTIONS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
NET ASSESSED VALUE	<u>\$ 124,800</u>	<u>\$ 212,550</u>	<u>\$ 289,835</u>	<u>\$ 326,300</u>	<u>\$ 358,800</u>	
	ANNUAL TAX BILL CALCULATIONS					
1% RESIDENTIAL TAX CAP - CIRCUIT BREAKER	\$ 2,400	\$ 3,750	\$ 4,939	\$ 5,500	\$ 6,000	
GROSS TAX - PAY 2024	<i>\$2.2174</i>	\$2,767.32	\$4,713.08	\$6,426.80	\$7,235.38	\$7,956.03
PROPERTY TAX REPLACE CREDIT (PAY 2024)	<i>12.9334%</i>	(357.91)	(609.56)	(831.20)	(935.78)	(1,028.99)
ADJUSTED GROSS TAX		\$2,409.41	\$4,103.52	\$5,595.60	\$6,299.60	\$6,927.04
TOTAL TAX BILL		<u>\$2,400.00</u>	<u>\$3,750.00</u>	<u>\$4,939.00</u>	<u>\$5,500.00</u>	<u>\$6,000.00</u>
GROSS TAX BILL IF IN CITY LIMITS	<i>\$4.4070</i>	\$ 5,499.94	\$ 9,367.08	\$ 12,773.03	\$ 14,380.04	\$ 15,812.32
PROPERTY TAX REPLACE CREDIT (PAY 2024)	<i>12.9334%</i>	(711.33)	(1,211.48)	(1,651.99)	(1,859.83)	(2,045.07)
ADJUSTED GROSS TAX		\$ 4,788.61	\$ 8,155.60	\$ 11,121.04	\$ 12,520.21	\$ 13,767.25
TOTAL TAX BILL IF IN CITY LIMITS		<u>\$ 2,400.00</u>	<u>\$ 3,750.00</u>	<u>\$ 4,939.00</u>	<u>\$ 5,500.00</u>	<u>\$ 6,000.00</u>
ADDITIONAL TAX AMOUNT		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**SUMMARY OF ESTIMATED ADDITIONAL REVENUES
& COSTS DUE TO ANNEXATION**

	Payable Year			
	2025	2026	2027	2028
Estimated Additional Revenues				
LRS Distribution (1)	\$ -	\$ 4,015	\$ 4,015	\$ 4,015
MVH Distribution (1)	-	11,143	11,143	11,143
Maximum Levy (2)	-	-	231,107	231,107
Total Estimated Additional Annual Revenues	\$ -	\$ 15,159	\$ 246,266	\$ 246,266
Estimated Additional Costs				
Police (3)	\$ -	\$ -	\$ -	\$ -
Fire (4)	-	-	-	-
Street Department (5)	-	170,530	20,530	20,530
Wastewater Department (6)	-	-	-	-
City Administration Services (7)	-	-	-	-
Total Estimated Additional Annual Costs	\$ -	\$ 170,530	\$ 20,530	\$ 20,530
Estimated Net Increase in Revenues	\$ -	\$ (155,371)	\$ 225,736	\$ 225,736

(1) Represents the additional Local Road and Street ("LRS") and Motor Vehicle Highway ("MVH") Distributions based on the 2024 estimated City population of 65,072 and the additional population from the Annexation Areas of 264. The projected Pay 2025 LRS and MVH Distributions per Department of Local Government Finance ("DLGF") for the City of Minnetonka are \$989,480 and \$2,746,906, respectively.

(2) Represents the estimated portion of existing property tax collected in the Annexation Areas which will be distributed to the City after annexation, as illustrated on the following page.

(3) No additional costs at this time anticipated to provide public safety services to the Areas.

(4) No additional costs at this time anticipated to provide public safety services to the Areas.

(5) Farmington and Heron Pointe have 2.2 miles of roadway which the City Engineer estimates an annual maintenance cost of \$20,530. In addition, a one time road extension to hook onto the existing City network is estimated to cost \$150,000.

(6) No additional costs at this time anticipated to provide sanitary sewage services to the Areas.

(7) No additional costs at this time anticipated to provide City administrative services to the Areas.

ESTIMATED TAX RATE AND LEVY IMPACT ON CITY AND OVERLAPPING UNITS

Westminister							
<u>Harrison Sanitary</u>	<u>Pay 24 Rates</u>	<u>Allocation</u>	<u>Total Current Tax and Allocation</u>	<u>New Proposed Rates</u>	<u>New Allocation</u>	<u>Total Current Tax and Allocation</u>	<u>Gain/Loss</u>
			\$ 774			\$ 774	
Delaware County	0.6918	31.20%	241	0.6918	15.70%	122	(119)
Harrison Township	0.0074	0.33%	3	0.0074	0.17%	1	(2)
Harrison Township Fire	0.0135	0.61%	5	-	0.00%	-	(5)
Muncie City	-	0.00%	-	2.2031	49.99%	387	387
Wes-Del Schools	0.9180	41.40%	320	0.9180	20.83%	161	(159)
Delaware Airport	0.0164	0.74%	6	0.0164	0.37%	3	(3)
Muncie Sanitary District	0.5627	25.38%	196	0.5627	12.77%	99	(97)
East Central IN Solid Waste	0.0076	0.34%	3	0.0076	0.17%	1	(2)
	2.2174	100.00%	\$ 774	4.4070	100.00%	\$ 774	\$ -

Heron Pointe							
<u>Harrison Sanitary</u>	<u>Pay 24 Rates</u>	<u>Allocation</u>	<u>Total Current Tax and Allocation</u>	<u>New Proposed Rates</u>	<u>New Allocation</u>	<u>Total Current Tax and Allocation</u>	<u>Gain/Loss</u>
			\$ 300,000			\$ 300,000	
Delaware County	0.6918	31.20%	93,600	0.6918	15.70%	47,100	(46,500)
Harrison Township	0.0074	0.33%	990	0.0074	0.17%	510	(480)
Harrison Township Fire	0.0135	0.61%	1,830	-	0.00%	-	(1,830)
Muncie City	-	0.00%	-	2.2031	49.99%	149,970	149,970
Wes-Del Schools	0.9180	41.40%	124,200	0.9180	20.83%	62,490	(61,710)
Delaware Airport	0.0164	0.74%	2,220	0.0164	0.37%	1,110	(1,110)
Muncie Sanitary District	0.5627	25.38%	76,140	0.5627	12.77%	38,310	(37,830)
East Central IN Solid Waste	0.0076	0.34%	1,020	0.0076	0.17%	510	(510)
	2.2174	100.00%	\$ 300,000	4.4070	100.00%	\$ 300,000	\$ -

Farmington							
<u>Center Sanitary</u>	<u>Pay 24 Rates</u>	<u>Allocation</u>	<u>Total Current Tax and Allocation</u>	<u>New Proposed Rates</u>	<u>New Allocation</u>	<u>Total Current Tax and Allocation</u>	<u>Gain/Loss</u>
			\$ 190,000			\$ 190,000	
Delaware County	0.6918	20.13%	38,247	0.6918	13.34%	25,346	(12,901)
Center Township	0.1729	5.03%	9,557	0.1729	3.34%	6,346	(3,211)
Center Twp Fire	0.4565	13.28%	25,232	-	0.00%	-	(25,232)
Muncie City	-	0.00%	-	2.2031	42.50%	80,750	80,750
Muncie Schools	1.2050	35.05%	66,595	1.2050	23.24%	44,156	(22,439)
Muncie Library	0.3246	9.44%	17,936	0.3246	6.26%	11,894	(6,042)
Delaware Airport	0.0164	0.48%	912	0.0164	0.32%	608	(304)
Muncie Sanitary District	0.5627	16.37%	31,103	0.5627	10.85%	20,615	(10,488)
East Central IN Solid Waste	0.0076	0.22%	418	0.0076	0.15%	285	(133)
	3.4375	100.00%	\$ 190,000	5.1841	100.00%	\$ 190,000	\$ -

CITY OF MUNICIE

RESIDENTIAL PROPERTY TAX IMPACT

(Center Sanitary)

	ASSUMED HOMESTEAD NET ASSESSED VALUATION			
GROSS ASSESSED VALUE	\$ 100,000	\$ 213,000	\$ 274,100	\$ 350,000
LESS HOMESTEAD DEDUCTION	(48,000)	(48,000)	(48,000)	(48,000)
SUB-TOTALS	52,000	165,000	226,100	302,000
LESS SUPPLEMENTAL HOMESTEAD DEDUCTION	(18,200)	(57,750)	(79,135)	(105,700)
LESS OTHER DEDUCTIONS	-	-	-	-
NET ASSESSED VALUE	\$ 33,800	\$ 107,250	\$ 146,965	\$ 196,300

ANNUAL TAX BILL CALCULATIONS

1% RESIDENTIAL TAX CAP - CIRCUIT BREAKER	\$ 1,000	\$ 2,130	\$ 2,741	\$ 3,500
GROSS TAX - PAY 2024	\$ 53,4375	\$ 1,161.88	\$ 3,686.72	\$ 5,051.92
PROPERTY TAX REPLACE CREDIT (PAY 2024)	12.9334%	(150.27)	(476.82)	(653.39)
ADJUSTED GROSS TAX	\$ 1,011.61	\$ 3,209.90	\$ 4,398.53	\$ 5,875.09
TOTAL TAX BILL	\$ 1,000.00	\$ 2,130.00	\$ 2,741.00	\$ 3,500.00
GROSS TAX BILL IF IN CITY LIMITS	\$ 5,1841	\$ 1,752.23	\$ 5,559.95	\$ 7,618.81
PROPERTY TAX REPLACE CREDIT (PAY 2024)	12.9334%	(226.62)	(719.09)	(985.37)
ADJUSTED GROSS TAX	\$ 1,525.61	\$ 4,840.86	\$ 6,633.44	\$ 8,860.24
TOTAL TAX BILL IF IN CITY LIMITS	\$ 1,000.00	\$ 2,130.00	\$ 2,741.00	\$ 3,500.00
ADDITIONAL TAX AMOUNT	\$ -	\$ -	\$ -	\$ -

CITY OF MUNCIE

RESIDENTIAL PROPERTY TAX IMPACT
(Harrison Sanitary)

	ASSUMED HOMESTEAD NET ASSESSED VALUATION		
GROSS ASSESSED VALUE	\$ 240,000	\$ 375,000	\$ 493,900
LESS HOMESTEAD DEDUCTION	(48,000)	(48,000)	(48,000)
SUB-TOTALS	192,000	327,000	445,900
LESS SUPPLEMENTAL HOMESTEAD DEDUCTION	(67,200)	(114,450)	(156,065)
LESS OTHER DEDUCTIONS	-	-	-
NET ASSESSED VALUE	\$ 124,800	\$ 212,550	\$ 289,835
			\$ 326,300
			\$ 358,800

	ANNUAL TAX BILL CALCULATIONS		
1% RESIDENTIAL TAX CAP - CIRCUIT BREAKER	\$ 2,400	\$ 3,750	\$ 4,939
			\$ 5,500
			\$ 6,000
GROSS TAX - PAY 2024	\$2,2174	\$2,767.32	\$4,713.08
PROPERTY TAX REPLACE CREDIT (PAY 2024)	12.9334%	(357.91)	(609.56)
ADJUSTED GROSS TAX	\$2,409.41	\$4,103.52	\$5,595.60
			\$6,299.60
TOTAL TAX BILL	\$2,400.00	\$3,750.00	\$4,939.00
			\$5,500.00
			\$6,000.00

GROSS TAX BILL IF IN CITY LIMITS	\$4,4070	\$ 5,499.94	\$ 9,367.08	\$ 12,773.03	\$ 14,380.04	\$ 15,812.32
PROPERTY TAX REPLACE CREDIT (PAY 2024)	12.9334%	(711.33)	(1,211.48)	(1,651.99)	(1,859.83)	(2,045.07)
ADJUSTED GROSS TAX	\$ 4,788.61	\$ 8,155.60	\$ 11,121.04	\$ 12,520.21	\$ 13,767.25	
TOTAL TAX BILL IF IN CITY LIMITS	\$ 2,400.00	\$ 3,750.00	\$ 4,939.00	\$ 5,500.00	\$ 6,000.00	
ADDITIONAL TAX AMOUNT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -