

The Santa Claus Town Council & Santa Claus Park Board met in regular session on February 14, 2022 at the Santa Claus Town Hall located at 90 N Holiday Blvd Santa Claus, In. The meeting was called to order by Michael Johannes at 5:30 pm.

**Pledge of Allegiance**

**Town Council Present:** Jason Little, Patricia Vaal, Michael Johannes, Kevin Burke & Seth Windell

**Absent:**

**Also, Present:** Clerk-Treasurer; Kelly Greulich, Town Attorney; Kevin Patmore, Superintendent; Russ Luthy, & Park Director; Zach Tischendorf, Building Inspector; Todd Hays, Fire Chief; Max Meyer, Superintendent; Russ Luthy, Police Chief; James Faulkenburg, John Wetzels of Midwestern Engineers.

**MINUTES:**

Jason Little made amotion to approve the November 8, 2021 meeting minutes and Patricia Vaal seconded the motion.

Ayes: All    Nays: None    Motion: Carried

Jason Little made amotion to approve the December 13, 2021 meeting minutes and Patricia Vaal seconded the motion.

Ayes: All    Nays: None    Motion: Carried

Jason Little made amotion to approve the December 29, 2021 meeting minutes and Patricia Vaal seconded the motion.

Ayes: All    Nays: None    Motion: Carried

Jason Little made amotion to approve the January 17, 2022 meeting minutes and Patricia Vaal seconded the motion.

**COMMENTS FROM THE FLOOR**

Todd Grundhoefer manager of Back 9 was present to ask the council for a support letter concerning the REDI grant the development has applied for. The County Commissioners have given their letter of support for the project. The project will consist of two types of housing homes and condos. A discussion followed.

Seth Windell made a motion for a letter of support for the Back 9 Development and have president Michael Johannes sign the letter, there will be no financial commitment from the town and Jason Little seconded the motion.

Ayes: All    Nays: None    Motion: Carried

Kevin Patmore has the 2<sup>nd</sup> READING & ADOPTION OF ORDINANCE 2022-01 AN ORDINANCE ANNEXING CERTAIN CONTIGOUS UNPLATTED REAL ESTATE TO THE COPRPORATE LIMITS OF THE TOWN OF SANTA CLAUS, INDIANA.

Kevin Burke made a motion for the 2<sup>nd</sup> READING & ADOPTION OF ORDINANCE 2022-01 AN ORDINANCE ANNEXING CERTAIN CONTIGOUS UNPLATTED REAL ESTATE TO THE COPRPORATE LIMITS OF THE TOWN OF SANTA CLAUS, INDIANA and Jason little seconded the motion.

Ayes: All    Nays: None    Motion: Carried

**OPENING OF THE PUBLIC HEARING**

Kevin Patmore stated the town council has ORDINANCE 2022-02 AN ORDINANCE AMENDING CHAPTER 1.62 OF THE MUNICIPAL CODE OF SANTA CLAUS RE-ADOPTING THE CUMULATIVE CAPITAL FUND TO .05 PER \$ 100.00 OF ASSESSED VALUATION WITH TAXES DUE IN 2023.

Michael Johannes asked if there were any public comments concerning the Cum Capital Development fund? With no public comments, Kevin Burke made a motion to close the public hearing and Seth Windell seconded the motion.

Ayes: All    Nays: None    Motion: Carried

Seth Windell made a motion for the 2<sup>nd</sup> READING & ADOPTION OF ORDINANCE 2022-02 AN ORDINANCE AMENDING CHAPTER 1.62 OF THE MUNICIPAL CODE OF SANTA CLAUS RE-ADOPTING THE CUMULATIVE CAPITAL FUND TO .05 PER \$ 100.00 and Jason Little seconded the motion.

Ayes: All    Nays: None    Motion: Carried

Patmore stated the next step is the publication of the Ordinance 2022-02 to re-establish at the .05 and the town has to wait the remonstrance period of 30 days whereby 50 or more taxpayers may file an objection.

Kelly Greulich has for the 2<sup>nd</sup> READING & ADOPTION OF ORDINANCE 2022-03 AN ORDINANCE OF THE SANTA CLAUS TOWN COUNCIL OF SANTA CLAUS, INDIANA, ESTABLISHING AS THE FINANCIAL INSTITUTION FOR PUBLIC MONIES OF THE TOWN for the council.

Jason Little made a motion for the 2<sup>nd</sup> READING & ADOPTION OF ORDINANCE 2022-03 AN ORDINANCE OF THE SANTA CLAUS TOWN COUNCIL OF SANTA CLAUS, INDIANA, ESTABLISHING AS THE FINANCIAL INSTITUTION FOR PUBLIC MONIES OF THE TOWN and Patricia Vaal seconded the motion.

Ayes: Little, Vaal, Johannes & Windell    Nays: None    Abstain: Burke    Motion: Carried

**OPENING BIDS FOR THE WASTEWATER CAPITAL IMPROVEMENTS**

John Wetzel stated those that have expressed interest in the wastewater capital project were the following companies: Striegel Design & Construction INC, Blankenberger Brothers INC, Deig Brothers Construction, Graves Construction Service INC, Gruber Industries, Infrastructure Systems INC, Mac Construction & Excavating INC, Mitchell & Stark Construction INC, National Water Service LLC & Ragle INC.

Bids were received from the following companies:

Deig Brothers total base bid \$ 947,990.00 alternate A \$ 23,920.00 alternate B \$ 52,885.00

Mac Construction total base bid \$ 949,350.00 alternate A \$ 41,233.00 alternate B \$ 60,000.00

Ragle INC total base bid \$ 1,010,000.00 alternate A \$ 30,000.00 alternate B \$ 60,000.00

Seth Windell made a motion to approve the low bidder of Deig Brothers and for the bids to be taken under advisement for review by Russ Luthy Kevin Burke seconded the motion.

Ayes: All    Nays: None    Motion: Carried

**OPENING BIDS FOR THE DNR GRANT FOR IMPROVEMENTS OF YELLIG PARK TRAIL**

Clint Roos stated bids came in high last September so a decision was made to rescope and rebid the first part of 2022. The companies that expressed interest in the Yellig Park project are as follows:

Knies Construction INC, Quality Craft Construction INC, Ragle INC & C & R Construction & Consulting.

Bids were received from the following companies:

— Knies Construction INC base bid \$ 155,985.00, alter B \$ 24,850.00, alter C \$ 82,745.00, alter D \$ 65,550.00  
Quality Craft Construction base bid \$ 104,779.38, alter B \$ 21,620.42, alter C \$ 89,099.46, alter D \$ 51,121.85  
Ragle INC base bid \$ 218,000.00, alter B \$ 27,500.00, alter C \$ 95,000.00, alter D \$ 17,000.00  
A discussion followed.

Patricia Vaal made a motion to approve the lowest bid Quality Craft Construction for the base bid of \$ 104,779.38 and alternate D in the amount of \$ 51,121.85 and Jason Little seconded the motion.

Ayes: All Nays: None Motion: Carried

### **COMMENTS FROM THE PRESIDENT**

Michael Johannes has reappointed Natalie King to a two-year term on the Tourism Board. Matt Taylor and Ashley Blankenbaker have no update on the donation letter for the trails. Randy Vaal asked Johannes if there is any update on Riverview or the town of Dale. Johannes stated he has had no contact with Riverview or Dale Town Council at this time.

### **JANUARY REPORTS FROM DEPARTMENT HEADS**

#### **FIRE DEPARTMENT MAX MEYER ABSENT FROM MEETING**

First Responder-6

Fire Alarm-0

Carbon Monoxide Alarm-1

Escort High School for sports-1

— Parked Cars/Fireworks Standby-0

Total Activities-8

A discussion followed about the accident & sickness policy for the fire department. Kevin Burke made a motion to have bids for the accident, death benefit & sickness policy and Seth Windell seconded the motion.

Ayes: All Nays: None Motion: Carried

Meyer stated he received prices from two Dale State Agency premium amount is \$ 2,284.00 for the year and Amenity premium amount for the year is \$ 1,933.00. Meyer stated he has had no issues with Mike Becher of Dale State Agency and looking at the information it appears the policies are not apples to apples. Meyer recommends to the council Dale State Agency.

Seth Windell made a motion to approve Dale State Agency in the amount of \$ 2,284.00 and Kevin Burke seconded the motion.

Ayes: All Nays: None Motion: Carried

#### **PARKS & RECREATION/COMMUNITY CENTER ZACH TISCHENDORF**

SCCC Active Members-152, New Members-10, Daily-96, Big Room Rental-0, Big Room Hourly Rental-16.

COMPLETED PROJECTS OF PARK'S DEPARTMENT-kitchen, large room & foyer painted. 2022 Park jobs postings. 2022 Park Concession pricing,

NEW/ONGOING PROJECTS-need to install "No Parking Signs" at Yellig, treadmills and rubber flooring should arrive in February. Polyaspartic floor for kitchen, large room & hallway scheduled for March 19-19.

— Concession stands equipment, trash cans, rearranging community center closet and putting drop ceiling in kitchen.

ITEMS TOWN COUNCIL TO CONSIDER-APPROPRIATE FUNDS IN 2021

2022 council to approve concession pricing

Michael Johannes informed Zach T that sales tax must be listed in the concession stand on the pricing of the items. Patricia Vaal asked Zach if the tree plaque with Glenn Vaal name on it will be put back once the work has been completed at the park? Tischendorf stated yes it will.

**BUILDING INSPECTOR TODD HAYS**

Number of Post Hole Inspections	0
Number of solar inspections	0
Number of ILPS Issued	2
Number of New Permits	1
Number of Footing Inspection	3
Number of Foundation Inspections	2
Number of Rough in Plumbing Inspections	1
Number of Rough in HVAC Inspections	1
Number of Rough in Electric Inspections	3
Number of Vectren Inspections	2
Number of Electrical Permits Issued	0
Number of Gas Inspections	3
Number of General Inspections	9
Number of Framing Inspections	2
Number of Concrete Floors/Slabs	3
Number of Basements Inspections	1
Number of 911 Addresses Assigned	0
Waterproofing Foundations Inspection	0
Number of underground Plumbing	2
Number of Electric Meter Inspections	1
Number of Final Inspections	7
Number of Certificate of Occupancy	3

Miscellaneous Items: 5/3 Bank has put the 726 W Ornament Lane house on the market and selling as is. The house is secure at this time. Hays asked Patmore if he could send 5/3 Bank the breakdown of the cost incurred thus far.

**POLICE DEPARTMENT JAMES FAULKENBURG**

- Off Duty Call Outs-12
- Citations TOSC-12
- Warnings TOSC-23
- Crash Reports-5
- Vehicle Inspections-3
- Domestic Disturbances-3
- Assist another Department-5
- Medical Emergencies-3
- Disturbances-32
- Theft Reports-0
- Verbal Warnings-0
- Case Reports/Investigations-13/22
- Warrant Service-1
- Gun Permits-4

Arrests-2

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Assist Motorist-4

Reserve Hours for the month of January are as follows: Stout-0, Jazyk-16 & Phillips-0.

The new vehicles should arrive at the end of March.

**TRAILS RUSS LUTHY**

EASTSIDE Trail- contractor began work 6/14/2021, construction cost \$ 1,864,208.45, grade work continues along (n/s) portion of Hwy 162, intermediate HMA placed, begin layout for e/w portion of the trail, project +/- 30% complete.

JIM YELLIG PARK Trail- Hard surface existing gravel trail, add ADA facilities, working with engineer firm Midwestern to rescope the project and accepting bids at the February town council meeting.

Hired Henry (Joey) Brown as the floating position technician. He will work in utilities in the winter months and when

February 14, 2022 Meeting Report on current Trails in progress from Clerk-Treasurer-

SCLDT Phase 1-	80% INDOT	<b><u>\$ 2,072,003.31</u></b>	Town 20%	<b><u>\$ 439,583.47</u></b>
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**EASTSIDE TRAIL**

Preliminary Engineering	\$ 215,511.68	\$ 53,877.92
RoW	\$ 19,560.32	\$ 4,890.08
Row Land	\$ 23,840.00	\$ 5,960.00
CE	\$ 83,786.41	\$ 20,946.62
Construction Engineering	\$ 1,491,366.76	\$ 372,841.69
<b>Total Expenses of Eastside</b>	<b><u>\$ 1,834,065.17</u></b>	<b><u>\$ 458,516.31</u></b>

<b>DNR YELLIG TRAIL</b>	<b>\$ 10,000.00</b>	<b>\$ 2,500.00</b>
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**STREET DEPARTMENT RUSS LUTHY**

Luthy stated David Meihls of ADA Consulting of Indiana will be at the March meeting to give an update on the town facilities and ADA requirements. Greulich stated the invoice the town received concerning the ADA consulting is for \$ 6,000.00 and the total cost will not exceed \$ 38,000.00, my concern is the departments did not budget for this type of expenditure for 2022. A discussion followed by the council.

Seth Windell made a motion for the \$ 4,000.00 of the invoice be paid from rainy-day the remaining amount be split with water and wastewater and Jason Little seconded the motion.

Ayes: All Nays: None Motion: Carried

**STREET OPEN ACTION ITEMS**

Mowing- No

Sign-replace/repair/install- No

Complaints- 0

Street Repairs- Yes

Assist other departments as needed, culvert inspections, monitor CR 850 culvert, vehicle/equipment maintenance repairs. Tree trimming & pothole patrol. Talks continue with old HWY 245.

**WASTEWATER RUSS LUTHY**

PLANT INFORMATION: Treatment January 2022 24.16 MG, January 2021 19.39 MG

Precipitation January 2021 3.97 Inches, January 2021 5.22 Inches

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OPEN ACTION ITEMS: Process control testing, plant O & M, construction continues on NPDES required P removal, prepare for upcoming capital projects, other items on file at WW Plant.

SSO(s)- 0

COLLECTION SYSTEM: Routine station maintenance checks, sewer main and lateral rehab ongoing, begin manhole inspections for rehab, Jet lines, Rehab # 8 Lift Station (part of capital project) monitor manhole on Evergreen Dr, assist with snow removal.

LATERAL INSPECTIONS: Revolving total lateral inspections-1, New in January-1, COC's completed -0, requiring repairs-1, no repairs-0, exempt laterals-0.

YEAR TO DATE: Requiring repairs-1, no repairs-0, exempt-0.

### **OSHA**

No lost time injuries, 0-facility inspection, 3-field hazard assessments tree trimming, snow removal & lift station.

### **WATER RUSS LUTHY**

Work Orders-Total Received- 13

Work Orders Completed- 13

Work Orders Pending- 0

OPEN ACTION ITEMS: Prepare for upcoming capital projects, well head protection plan submitted on 12-22-2021 for IDEM review.

Luthy congratulated Travis Sitzman on passing the distribution system exam & Paul Scherzer for passing WD2 exam. Luthy recommends \$ 1.00 per hour raise for both employees to the council.

Seth Windell made a motion to approve a \$ 1.00 per hour raise for Travis Sitzman & Paul Scherzer effective on the next pay period and Patricia Vaal seconded the motion.

Ayes: All Nays: None Motion: Carried

Kevin Burke stated the certifications once received must be placed in each employee's personal file.

### **INDUSTRIAL PARK**

Top Dog Enterprises in the Industrial Park has started framing their facility. If the weather cooperates they hope to be open in May.

Michael Johannes stated he has been contacted by a party that is interested in building a depot and would lease it to the town for 50 years for \$ 1.00, Patmore stated there are ways the town could make this work.

### **TOWN ATTORNEY KEVIN PATMORE**

Patmore stated no update on the Gosnell litigation at this time. The Back 9 litigation is in the appeals court no update at this time.

Patmore has RESOLUTION 2022-03 A RESOLUTION APPROVING A DEDUCTION FOR TAX ABATEMENT IN AN ECONCMIC REVITALIZATION AREA (ERA) KIMBALL INTERNATIONAL, INC.

Seth Windell made a motion for RESOLUTION 2022-03 A RESOLUTION APPROVING A DEDUCTION FOR TAX ABATEMENT IN AN ECONCMIC REVITALIZATION AREA (ERA) KIMBALL INTERNATIONAL, INC and Jason little seconded the motion.

Ayes: All Nays: None Motion: Carried

Patmore stated after looking into the election laws the town cannot extend a term to 5 years the only options are a 1-year term or a 3-year term. Patmore suggested to the council to have the Clerk-Treasurer run for a 3-year term and the council members would run for a 1-year term. A lengthy discussion followed by the council.

Kevin Patmore has ORDINANCE 2022-04 AN ORDINANCE ALTERING THE SCHEDULE OF ELECTION OF MUNICIPAL OFFICERS for the council.

Seth Windell made a motion for the 1<sup>st</sup> reading of ORDINANCE 2022-04 AN ORDINANCE ALTERING THE SCHEDULE OF ELECTION OF MUNICIPAL OFFICERS for lack of a second, motion the motion dies.

Seth Windell stated to Patricia Vaal that she is very selfish causing the town to pay additional \$ 4,000.00 for election on an odd year, Vaal stated this not a personal issue why should the constituents have to turn around and vote again the following year.

Patricia Vaal made a motion for a 3-year term for all those up in 2023 (clerk-treasurer & 3 council members). Kelly Greulich stated this would be a terrible idea you could possibly have a new clerk-treasurer and 5 new council members at one time setting the town up for failure, there would be no continuity. Greulich stated it took her the first year to even understand the job as clerk-treasurer. This could be a disaster. After further discussion Vaal withdrew her motion.

Patmore has RESOLUTION 2022-04 A RESOLUTION OPPOSING LEGISLATION REGARDING THE INDIANA BUSINESS PERSONAL PROPERTY TAX FOR TIF for the council.

Kevin Burke made a motion to approve RESOLUTION 2022-04 A RESOLUTION OPPOSING LEGISLATION REGARDING THE INDIANA BUSINESS PERSONAL PROPERTY TAX FOR TIF and Patricia Vaal seconded the motion.

Ayes: All Nays: None Motion: Carried

**CLERK TREASURER KELLY GREULICH**

**Fund Report for 2021 December-**

General Bank-\$ 4,699,095.42

Water-4,042,105.38

Wastewater- 6,013,572.13

TIF- \$ 741,283.13

**Fund Report for 2022 January-unreconciled**

General Bank-\$ 4,701,322.87

Water-3,978,288.62

Wastewater- 6,005,755.25

TIF- \$ 650,383.13

Greulich explained to the council that Abigail Gibson has moved into the # 1 Utility Clerk position and is doing a tremendous job, she jumped in with both feet and is eager to learn. I would like to recommend to the council a raise for Ms. Gibson in the amount of \$ 1.00 on the hour more.

Patricia Vaal made a motion to approve a raise for Abigail Gibson at the discretion of the clerk-treasurer and Jason Little seconded the motion.

Ayes: All Nays: None Motion carried

Greulich explained to the council that Purdue University has a grant for cyber security and Brian Pund recommends the town participate in the program, they will test our fire wall and try to hack into our system. The grant is at no cost to the town. It will help the town become better at recognizing spam, phishing. Once completed the town will be given a report with recommendations on what can be done better.

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Kevin Burke made a motion to approve the grant with Purdue University at no cost to the town for cybertap and Jason Little seconded the motion.

Ayes: All Nays: None Motion carried

**MISCELLANEOUS:**

Jason Little stated that in regards to the Santa Haus the town has nothing to do with it, just want to make sure everyone knows that.

Tischendorf stated the Santa Haus board is currently trying to figure out what their next steps will be, they will continue to rent the rooms under their contract.

**VOUCHERS:**

Jason Little made a motion to approve general vouchers in the amount of 340,202.60 and Patricia Vaal seconded the motion.

Ayes: All Nays: None Motion carried

Jason Little made a motion to approve wastewater vouchers in the amount of \$ 99,439.33 and Kevin Burke seconded the motion.

Ayes: All Nays: None Motion carried

**ADJOURNMENT**

Seth Windell made a motion to adjourn the town council meeting at 7:37 pm and Kevin Burke seconded the motion.

Ayes: All Nays: None Motion carried

The next Town Council meeting will be March 14, 2022 at 5:30 pm

\_\_\_\_\_  
Michael Johannes, President

\_\_\_\_\_  
Kevin Burke, Vice President

\_\_\_\_\_  
Seth Windell, Member

\_\_\_\_\_  
Patricia Vaal, Member

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Jason Little, Member

ATTEST:  
\_\_\_\_\_  
Kelly K. Greulich, Santa Claus Clerk-Treasurer



**Fiscal Plan for the Voluntary Annexation of  
Real Estate Contiguous to the  
Town of Santa Claus, Indiana**

Generally described as the real estate located on the North side of County Road 1600 on the Eastern boundary of the Town.

**This Fiscal Plan Supports  
Ordinance 2022-01**

1-17-2022

## Introduction

The purpose of this report is to outline the estimated fiscal impact of annexation upon the Town of Santa Claus (the “Town”) and ability of the Town to provide necessary municipal capital and noncapital services to an area proposed for annexation. The area proposed for annexation that is analyzed in this report is referred to as the “KDC Annexation Area” and is generally located on the North side of County Road 1600 North, and lying on the Eastern boundary of the current territorial jurisdiction of the Town. The annexation is 100% voluntary.

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

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

<p style="text-align: center;"><b>Town of Santa Claus</b> <b>Annexation Philosophy and Plan</b></p>
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**A. Fiscal Policy of the Town**

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

**B. General Philosophy and Plan**

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

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

**C. Further the Town Shall:**

1. First seek the voluntary annexations of new developments contiguous to the current Town boundaries. It is certainly the preference of the Town to implement annexation action under the most amenable conditions possible. Therefore, in cases where it is practical and possible to achieve consensus, the Town prefers to proceed with annexation under the "voluntary" provisions of the statute (IC §36-4-3-5); and,
2. Enhance the existing assessed valuation of the municipality through voluntary annexations; and,
3. Consider any requests for voluntary annexation from existing parcels; and,

4. Consider any forced annexations that will positively impact the future economic development opportunity of the community.

### **D. Financial Incentives in Support of Annexation**

Aside from the issue of municipal services, the Town has developed annexation and growth policies with support for the concept of applying economic incentives to the annexation policies as a basis for building public support and popular consensus. The financial incentives which may be available to the Town include:

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

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

## Parcel Analysis

### **A. Location**

The KDC Annexation Area is generally described as the real estate located on the North side of County Road 1600 North, adjacent to the existing corporate limits on the Eastern boundary; (see attached Exhibit 1, Parcels to be Annexed).

### **B. Contiguity**

The KDC Annexation Area meets the contiguity requirements of IC §36-4-3-1.5.

### **C. Size**

The KDC Annexation Area encompasses an area of approximately 30.43 acres.

### **D. Population**

The KDC Annexation Area has zero inhabitants.

### **E. Structures**

The KDC Annexation Area contains no usable structures.

### **F. Zoning**

The KDC Annexation Area is currently located within the planning and zoning jurisdiction of the Spencer County Advisory Plan Commission. If annexed, the parcels will be under the Town's planning jurisdiction.

The current zoning designation in the KDC Annexation Area is Agricultural (AG). Following annexation, the anticipated zoning classification of the KDC Annexation Area will be Amusement (Am), pursuant to KDC's request.

### **G. Property Tax Assessment**

The 2010 pay 2021 total net assessed valuation of all real property and its improvements located within the KDC Annexation Area is \$68,100.

### **H. Municipal Property Tax Rate**

The existing 2020 pay 2021 property tax rate assessed to all real property and its improvements within the KDC Annexation Area is \$0.5905 per \$100 of assessed valuation. This is the total Town tax rate assessed to all real property and its improvements, subject to any property tax “cap” which may apply.

**I. Council District**

The Town does not have Council Districts.

## **Municipal Services**

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

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

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

All municipal departments were analyzed to determine the extent of the affect of annexation. The Police, Fire, Public Works, Administration, and Parks and Recreation were identified as being affected by the annexation of new territory. The effect on these departments is determined to be minimal and is likely to create no demand for additional personnel and associated expenditures. It can therefore be assumed the area proposed for annexation will not affect the workload of these departments or cause the need for additional expenditures associated with the provision of services.

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

### **A. Police Department**

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

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

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

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

The area identified for annexation includes 30.43 acres and is currently uninhabited. The Town will provide police service to the proposed annexation area upon the effective date of annexation through the extension of an existing patrol area with existing personnel.

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

The services can be provided for the annexed area with existing personnel. Any additional cost for patrol coverage can be accommodated within the existing budget.

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

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

## **B. Fire Department**

The Volunteer Firefighters of the Town Fire Department respond to fire emergencies, chemical and hazardous material spills, and general life safety emergencies through the corporate limits and throughout Clay and Carter Townships, and throughout Spencer County.

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

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

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

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

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

## **C. Public Works - Street Division**

The Street Division of the Town is part of the Public Works Department and has responsibility for the maintenance and upkeep of all streets and public rights-of-way within the Town Limits. Maintenance activities include potholes and curb repair, mowing of weeds and other vegetation,



street sweeping, sign maintenance and replacement, pavement striping, and snow removal. It is also responsible for reconstruction of sidewalks and removal of dead or damaged trees from the Town rights-of-way.

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

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

The KDC Annexation Area contains one County Road for a length of approximately 1,000 feet. Street Division services can be provided for the annexed area with existing personnel and equipment.

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

The intent of the Town with respect to future road construction will require future developers to improve, or contribute financially to the improvement of existing roadways in accordance with the impact of any proposed development on the traffic loads. Road improvements are evaluated each year and the annexed area would be in that annual review process for consideration of improvements.

**D. Public Works Department - Water and Sewer Services**

The Town Public Works Department is responsible for the operation of the Water and Wastewater works for the Town. Services for both water and sewer are provided within the corporate limits and surrounding areas.

The area proposed for annexation is currently served by Town water and sewer service.

**a. Utility Service**

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

The development policies of the Town has required developers to install sewer and water utilities within their developments for the vast majority of developed sites in the Town for many years. In

most cases, the developer installs such infrastructure and then adds this cost to the price of the developed parcel. This means that the cost of such infrastructure is paid by each individual property owner. However, in some cases, based upon the specific request of the developer or owner, the development may be allowed to proceed without utility connections.

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

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

#### **b. Municipal Water Utility**

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

In some cases, property owners have not connected their property to the municipal water system and use private water sources (primarily wells) instead. This election is made by the property owner in accordance with the development standards of the property at the time of the original development. The municipal water system also extends beyond the corporate limits of the municipality and service is provided to property in unincorporated areas.

The water utility is administered by the Town's Waterworks Board, which is responsible for recommending user charges to the legislative body of the municipality for implementation. The legislative body of the municipality may consider changes to the user charge system to reflect

special situations, as well as changes in policy with regard to the type of customer and/or the location (inside or outside of the corporate limits of the municipality).

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

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

### **c. Fire Hydrants**

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

### **d. Municipal Wastewater Utility**

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

In some cases, property owners have chosen not to connect their development to the municipal sewer system and use private wastewater disposal facilities (primarily septic tanks), instead. This decision is based purely upon the owner’s election and the development standards of the original

property development. As noted above, the general policy of the Town is that the developer pays the cost of installing wastewater utility service in accordance with the schedule of fees and charges in effect at that time, and then adds that cost to the price of the developed parcel. In this manner, the property owner ultimately pays for the cost of the wastewater utility connection.

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

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

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

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

## **E. Parks and Recreation**

The Town's Parks and Recreation services are funded out of the Parks budget with the Town. These parks and recreation operations are supported by the Town's General Fund. The proposed annexation is not anticipated to have an appreciable effect on existing park facilities and no additional costs for this function are anticipated.

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

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

### **Provision of planned service of a capital nature within three years**

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

## **F. Clerk-Treasurer**

The Clerk-Treasurer of the Town is responsible for the maintenance of all Town records.

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

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

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

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

## **G. Building Division**

The Building Division processes building permits throughout the Town. It conducts inspections on new buildings and unsafe structures. Since this division currently functions throughout the entire Town, no service level increases are expected for this division with respect to the proposed annexation.

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

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

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

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

## Financial Summary

The KDC Annexation Area has been researched and analyzed in accordance with the terms of the Indiana Code, Title 36, Article 4, Chapter 3.

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

The net assessed valuation of all real property and its improvements within the area proposed for annexation is \$68,100.

There are negligible new road miles and no new inhabitants as a result of the KDC Annexation Area. Typically additional population and road miles due to annexation would cause the Town to receive revenue from other sources that include Alcohol Gallonage Taxes, Cigarette Tax, Vehicle Excise Tax, MVH road miles tax, and LR& S road mile tax.

Assuming the annexation occurs prior to March 1, 2022; the property within the area proposed for annexation will then be entered into public record and assessed for taxation as an incorporated area.

Revenue received by the Town from property assessed on or before March 1, 2022 will not be realized until May and November of 2023. The delay in the collection of property taxes will cause the Town to experience a cost of services from existing budgets due to the required provision of non-capital services in the first year following annexation. To the extent that real costs exceed revenue as a result of this annexation, the Town is prepared to use funds from other budgeted line items in order to assure that services required by State Statute are provided to the area proposed for annexation. Apart from any costs associated with the Street Division, it is assumed that there will be no additional non-capital costs associated with this annexation.

The Town projects that the extension of all municipal services to the existing undeveloped land within the area proposed for annexation will be paid through existing revenue streams. Primarily, the Town will receive nominal property taxes from the existing improvements within the annexation. It should be understood, however, that the annexation of undeveloped land has a very minimal impact on municipal revenue streams and generally a minor impact on the provision of municipal services, if proper fiscal planning is performed.

When development occurs, the impact of that development on various revenue streams, as well as the impact of that development on the demand for municipal services, is to be examined by the Town as a part of the development approval process. It is the Town's stated goal that it seeks to establish fiscal policies which would result in no negative impact on property taxes for existing Town residents as a result of growth. Therefore, the Town will seek to assure that all proposed development offers a balance between the cost of services demanded and the revenues produced.

It is the intent of the Town to pay for extension of all municipal services to the area from revenues generated as a result of the annexation, which will be derived from property taxes, along with other state distributions.

**Exhibit 1**





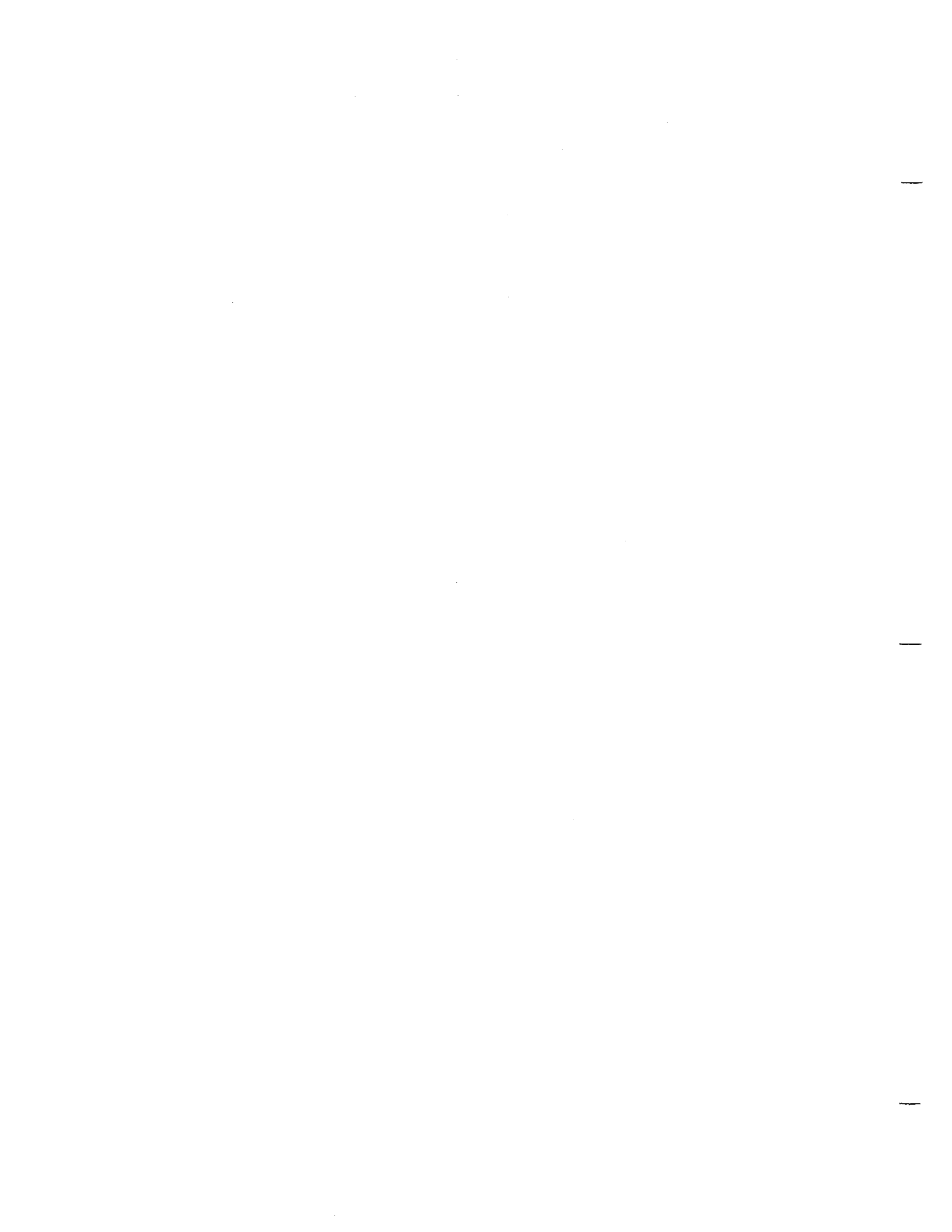
## Exhibit 2

### Legal Description of Property to be Annexed

A part of the West Half of the Southwest Quarter of Section 31, Township 4 South, Range 4 West, Harrison Township, Spencer County, Indiana, being more completely described as follows:

Beginning at an existing iron pin at the Southwest corner of the Southwest Quarter of the Southwest Quarter of Section 31, Township 4 South, Range 4 West, Harrison Township, Spencer County, Indiana; thence North 00 degrees 29 minutes 35 seconds East 1808.28 feet along the West line of said section 31 to the Easterly right-of-way line of State Road 162; thence Northeasterly 63.43 feet along a curve to the right with a radius of 3719.72 feet, a chord length of 63.43 feet and a chord bearing of North 35 degrees 15 minutes 21 seconds East to an iron pin at the Southwest corner of the Darrell J. Mullis and Murlene M. Theile tract as recorded in Book 170 Page 388; thence South 89 degrees 45 minutes 27 seconds East 633.96 feet along the south line of said Mullis tract to an iron pin; thence South 00 degrees 29 minutes 35 seconds West 1582.75 feet to an iron pin; thence South 79 degrees 08 minutes 02 seconds East 120.17 feet to an iron pin; thence South 70 degrees 51 minutes 29 seconds East 84.10 feet to an iron pin; thence South 59 degrees 12 minutes 20 seconds East 98.48 feet to an iron pin; thence South 32 degrees 21 minutes 07 seconds East 211.32 feet to a MAG Nail with a bronze surveyors tag inscribed "KRB LS 80880037" in the South line of the Southwest Quarter of the Southwest Quarter of said Section 31; thence North 89 degrees 42 minutes 36 seconds West 1068.88 feet along said South line to the Point of Beginning of the herein described tract.

Containing 30.43 acres.



ORDINANCE 2022-02

**AN ORDINANCE AMENDING CHAPTER 1.62 OF THE  
MUNICIPAL CODE OF SANTA CLAUS RE-ADOPTING THE  
CUMULATIVE CAPITAL DEVELOPMENT FUND**

WHEREAS, the Town of Santa Claus previously has utilized the Cumulative Capital Development Fund authorized by I.C. §36-9-15.5 and levying the tax permitted by I.C. §36-9-15.5-6; and,

WHEREAS, the Town is located within Spencer County, which has adopted the county option income tax and county adjusted gross income tax; and,

WHEREAS, the Town Council recognizes that the needs of the Town for capital improvements necessitates the re-adoption of the Fund.

NOW THEREFORE, BE IT ORDAINED, by the Town Council of the Town of Santa Claus, Indiana that Chapter 1.62 of the Municipal Code of the Town of Santa Claus, Indiana is hereby amended by deleting the existing Chapter 1.62 in full and replacing such Chapter with the following Chapter 1.62, as follows:

**“CHAPTER 1.62  
CUMULATIVE CAPITAL DEVELOPMENT FUND**

**1.62.010 Re-established.** There is hereby re-established the Santa Claus Cumulative Capital Development Fund.

**1.62.020 Property Tax Levy.** An *ad valorem* property tax levy will be imposed and the revenues from the levy will be retained in the Santa Claus Cumulative Capital Development Fund.

**1.62.030 Maximum Rate of Levy.** The rate of levy under 1.62.020 shall be \$0.05 per \$100.00 of Assessed Valuation beginning with taxes due and payable in 2023 and thereafter, until such levy is reduced or rescinded.


**1.62.050 Use of Funds.** The funds accumulated in the Santa Claus Cumulative Capital Development Fund will be used for public ways and sidewalks as described in I.C. § 36-9-16.5-2, for general improvements as described in I.C. §36-9-17-3 and for purchase or lease of motor vehicles for the fire department, including firefighting vehicles with necessary equipment, ladders and hoses as described in I.C. §36-9-16-3(8) and any other purposes permitted by law.

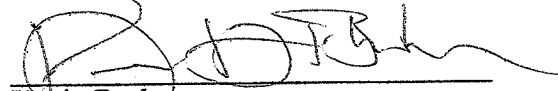
**1.62.060 Emergency Situation.** Notwithstanding Section 1.62.050, funds accumulated in the Santa Claus Cumulative Capital Development Fund may be spent for purposes other than the purposes stated in Section 1.62.050, if the purpose is to protect the public health, welfare or safety in an emergency situation which demands immediate action. Money may be spent under the authority of this section only after the Town Council President issues declaration that the public health, welfare or safety is in immediate danger that requires the expenditure of money in the fund.

**1.62.070 Effectiveness.** This Ordinance shall be effective upon submission to the Indiana Department of Local Government Finance and the period for objection to such Ordinance passing as required by law.”

**PASSED AND ADOPTED** by the Town Council of the Town of Santa Claus, Indiana this  
14<sup>th</sup> day of February, 2022.

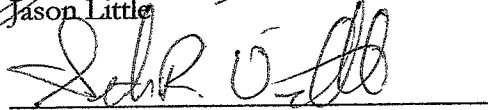
SANTA CLAUS TOWN COUNCIL

  
\_\_\_\_\_  
Michael Johannes, President

  
\_\_\_\_\_  
Kevin Burke

  
\_\_\_\_\_  
Jason Little

  
\_\_\_\_\_  
Patricia Vaal

  
\_\_\_\_\_  
Seth Windell

Attest:

  
\_\_\_\_\_  
Kelly Greglich, Clerk-Treasurer

**ORDINANCE 2022-03**  
**AN ORDINANCE OF THE SANTA CLAUS TOWN COUNCIL OF SANTA CLAUS,**  
**INDIANA, ESTABLISHING AS THE FINANCIAL INSTITUTION**  
**FOR PUBLIC MONIES OF THE TOWN**

**ORDINANCE ESTABLISHES SPENCER COUNTY BANK AS THE FINANCIAL INSTITUTION FOR THE TOWN OF SANTA CLAUS DEPOSITORY OF PUBLIC MONIES.**

**WHEREAS**, Indiana Code (hereinafter "IC") Section 5-13-8-9 requires that public monies must be deposited in a financial institution located within the territorial limits of the political subdivision (hereinafter "Town"); and

**WHEREAS**, IC 15-13-8-1 (a)(1) further requires that public monies must be deposited in a depository eligible to receive state funds; and

**WHEREAS**, IC 5-13-6-1 (d)(1) requires that a Town shall deposit funds in a depository selected by the Town in an ordinance; and

**WHEREAS**, the Clerk-Treasurer of the town (hereinafter "Fiscal Officer") has initiated a process that allowed various financial institutions who qualify to be depositories for public monies of the Town under IC 5-13 to present proposals to the Fiscal Officer, detailing their services and pricing; and

**THEREFORE, BE IT RESOLVED** by Santa Claus Town Council that Spencer County Bank is hereby designated and approved as a depository for public monies of the Town of Santa Claus, Indiana  
PASSED by the Santa Claus Town Council of the Town of Santa Claus, Indiana on this 14<sup>th</sup> day of February, 2022.

**SANTA CLAUS TOWN COUNCIL**

  
\_\_\_\_\_  
Michael Johannes


  
\_\_\_\_\_  
Seth Windell

  
\_\_\_\_\_  
Patricia Vaal

\_\_\_\_\_  
Kevin Burke

  
\_\_\_\_\_  
Jason Little

ATTEST:

  
\_\_\_\_\_  
Kelly K. Greulich-Clerk Treasurer  
Town of Santa Claus



P

ORDINANCE 2022-02

**AN ORDINANCE AMENDING CHAPTER 1.62 OF THE MUNICIPAL CODE OF SANTA CLAUS RE-ADOPTING THE CUMULATIVE CAPITAL DEVELOPMENT FUND**

WHEREAS, the Town of Santa Claus previously has utilized the Cumulative Capital Development Fund authorized by I.C. §36-9-15.5 and levying the tax permitted by I.C. §36-9-15.5-6; and,

WHEREAS, the Town is located within Spencer County, which has adopted the county option income tax and county adjusted gross income tax; and,

WHEREAS, the Town Council recognizes that the needs of the Town for capital improvements necessitates the re-adoption of the Fund.

NOW THEREFORE, BE IT ORDAINED, by the Town Council of the Town of Santa Claus, Indiana that Chapter 1.62 of the Municipal Code of the Town of Santa Claus, Indiana is hereby amended by deleting the existing Chapter 1.62 in full and replacing such Chapter with the following Chapter 1.62, as follows:

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**1.62.010 Re-established.** There is hereby re-established the Santa Claus Cumulative Capital Development Fund.

**1.62.020 Property Tax Levy.** An *ad valorem* property tax levy will be imposed and the revenues from the levy will be retained in the Santa Claus Cumulative Capital Development Fund.

**1.62.030 Maximum Rate of Levy.** The rate of levy under 1.62.020 shall be \$0.05 per \$100.00 of Assessed Valuation beginning with taxes due and payable in 2023 and thereafter, until such levy is reduced or rescinded.

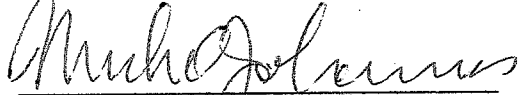
**1.62.050 Use of Funds.** The funds accumulated in the Santa Claus Cumulative Capital Development Fund will be used for public ways and sidewalks as described in I.C. § 36-9-16.5-2, for general improvements as described in I.C. §36-9-17-3 and for purchase or lease of motor vehicles for the fire department, including firefighting vehicles with necessary equipment, ladders and hoses as described in I.C. §36-9-16-3(8) and any other purposes permitted by law.


**1.62.060 Emergency Situation.** Notwithstanding Section 1.62.050, funds accumulated in the Santa Claus Cumulative Capital Development Fund may be spent for purposes other than the purposes stated in Section 1.62.050, if the purpose is to protect the public health, welfare or safety in an emergency situation which demands immediate action. Money may be spent under the authority of this section only after the Town Council President issues declaration that the public health, welfare or safety is in immediate danger that requires the expenditure of money in the fund.

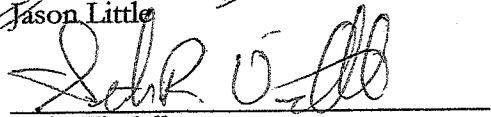
**1.62.070 Effectiveness.** This Ordinance shall be effective upon submission to the Indiana Department of Local Government Finance and the period for objection to such Ordinance passing as required by law.”

**PASSED AND ADOPTED** by the Town Council of the Town of Santa Claus, Indiana this  
14<sup>th</sup> day of February, 2022.

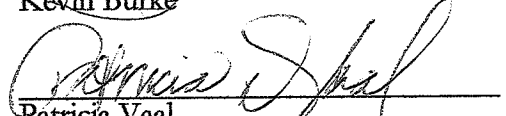
SANTA CLAUS TOWN COUNCIL

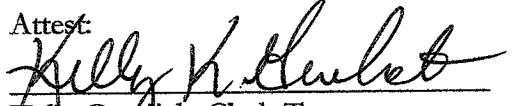
  
\_\_\_\_\_  
Michael Johannes, President

  
\_\_\_\_\_  
Jason Little

  
\_\_\_\_\_  
Seth Windell

  
\_\_\_\_\_  
Kevin Burke

  
\_\_\_\_\_  
Patricia Vaal

Attest:  
  
\_\_\_\_\_  
Kelly Greglich, Clerk-Treasurer



**RESOLUTION NO. 2022-03**

**A RESOLUTION APPROVING A DEDUCTION FOR TAX ABATEMENT  
IN AN ECONOMIC REVITALIZATION AREA (ERA)**

**KIMBALL INTERNATIONAL, INC.**

**WHEREAS**, IC 6-1.1-12.1 allows for a partial abatement of property taxes attributable to the rehabilitation/redevelopment of real property and/or installation of new personal property in an Economic Revitalization Area (ERA); and

**WHEREAS**, IC 6-1.1-12.1 empowers the Town of Santa Claus to designate Economic Revitalization Areas (ERAs); and,

**WHEREAS**, the Town previously has designated the Santa Claus Industrial Park as an Economic Revitalization Area (ERA); and hereby confirms such designation; and,

**WHEREAS**, Kimball International, Inc. owns real property within the Santa Claus Industrial Park; and,

**WHEREAS**, on January 27, 2022, Kimball International, Inc., filed a Statement of Benefits, requesting the approval of a deduction for the purposes of Tax Abatement in an Economic Revitalization Area (ERA) for a period of ten (10) years on real estate improvements, which Statement of Benefits and Supplement are attached hereto as EXHIBIT "A;" and,

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COUNCIL OF THE TOWN OF SANTA CLAUS, that:**

1. The Town Council finds that
  - A. The estimated cost of redevelopment of real estate is reasonable for this type and projects of this nature; and
  - B. The estimate of the number of individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment of real estate; and
  - C. The estimate of the annual salaries of those individuals who will be employed or whose employment will be retained can be reasonably expected to result from the proposed redevelopment of real estate; and
  - D. The tax base of the Town of Santa Claus and all relevant taxing districts can be reasonably expected to increase from the proposed redevelopment of real estate; and
  - E. The total benefits are sufficient to justify the deduction.

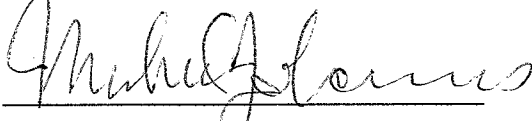
2. The Statement of Benefits filed January 27, 2022, including the Supplement to Statement of Benefits is hereby approved.
3. Kimball International, Inc. shall be entitled the opportunity to apply for property tax deductions for the increase in assessed value resulting from the redevelopment of real estate over a period of ten (10) years in accordance with the following abatement schedule percentages:

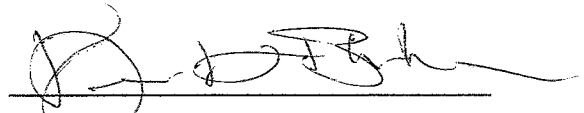
Year	Percentage
1	100
2	90
3	80
4	70
5	60
6	50
7	40
8	30
9	20
10	10

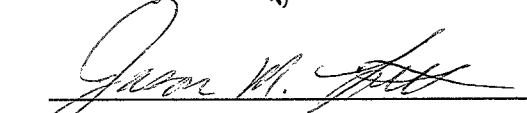
This Resolution shall be in full force and effect from and after its passage.


**PASSED AND ADOPTED** by the Town Council of the Town of Santa Claus, Indiana this 14<sup>th</sup> day of February, 2022.

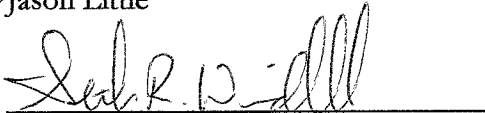
SANTA CLAUS TOWN COUNCIL


  
 Michael Johannes, President

  
 Kevin Burke

  
 Jason Little

  
 Patricia Vaal

  
 Seth Windell

Attest:  
  
 Kelly Greulich, Clerk-Treasurer

**RESOLUTION NO. 2022-04**

**A RESOLUTION OPPOSING LEGISLATION REGARDING THE  
INDIANA BUSINESS PERSONAL PROPERTY TAX**

**WHEREAS**, the Indiana legislature has proposed changes to the depreciation floor and other aspects of Indiana's business personal property tax as a priority in their 2022 legislative agenda; and,

**WHEREAS**, Town of Santa Claus opposes all legislation that contemplates eliminating any portion of the personal property tax without permanent full replacement guaranteed by the state; and,

**WHEREAS**, any contemplated revenue replacement must be a source of revenue that continues to grow over time just as a property tax base would in order to allow growing communities to meet the demand for services; and,

**WHEREAS**, a permanent state tax credit applied to all proposed business personal property tax reductions, holidays, phase-outs, etc., could eliminate unnecessary burden on local government in order to continue building healthy Indiana communities; and,

**WHEREAS**, the personal property tax is a relied upon method for funding local government; and,

**WHEREAS**, for taxing units not at the caps, a reduction in the tax base could result in property owners paying more in real property taxes; and,

**WHEREAS**, for those communities at the caps, any phase out of the business personal property tax means a loss in revenue for local units of government; and,

**WHEREAS**, Business Personal Property Tax distributions to local units of government exceed \$1 Billion; and,

**WHEREAS**, a reduction or elimination of Business Personal Property Tax could result in:

A significant decrease in the Town's assessed value; and,

A significant loss to the Town's Tax Increment Financing revenues in the Amusement and Commercial Allocation Area, and potential Default of the Town's Tax Increment Bond issued for that Area; and,

Increase in the property tax rates throughout the Town; and,

Increase in the Circuit Breaker loss for the Town; and,

Loss of funding for the Town Cumulative Capital Funds; and,

Increase in annual property taxes for the Town's residential property owners and commercial property owners; and,

**WHEREAS**, the Tax Foundation 2022 State Business Tax Climate Index lists Indiana as number one ranking for property tax; and,

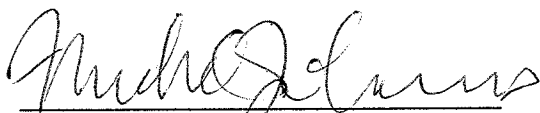
**WHEREAS**, Indiana consistently ranks in the top states with an attractive business tax climate, yet a community's quality of life is an increasingly greater influencer of business relocation and growth decisions.

**NOW, THEREFORE**, be it resolved by the Santa Claus Town Council that we oppose all legislation that contemplates eliminating any portion of the business personal property tax without full and permanent replacement guaranteed by the State of Indiana.

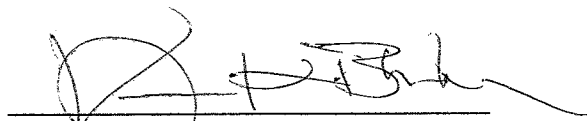
This Resolution shall be in full force and effect from and after its passage.

**PASSED AND ADOPTED** by the Town Council of the Town of Santa Claus, Indiana this 14<sup>th</sup> day of February, 2022.

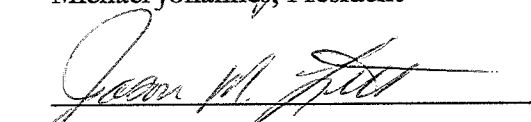
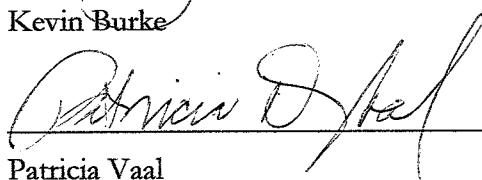
SANTA CLAUS TOWN COUNCIL



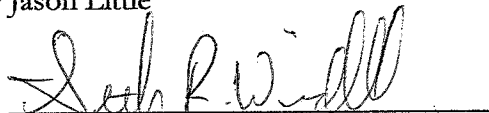
Michael Johannes, President



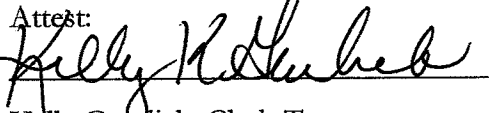
Kevin Burke

  
Jason Little

Patricia Vaal



Seth Windell

Attest:  


Kelly Gredlich, Clerk-Treasurer