



**CEDAR LAKE, INDIANA
TOWN OF CEDAR LAKE**

**WRITTEN FISCAL PLAN:
2014 Annexation of the
U.S Route 41 Annexation Area**

Dated:
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**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

I. INTRODUCTION

The 2012 Comprehensive Plan Update anticipates annexation of certain territory increasing the area of Town of Cedar Lake, Lake County, Indiana (the “**Town**”) and its jurisdiction to be contiguous with and extending to the Town’s Planning Area Limits¹, generally delineated as 109th Avenue on the north, 173rd Avenue on the south, Clark Street on the east and State Line Road (the Indiana-Illinois State Line) on the west (**EXHIBIT A**: Town of Cedar Lake Planning Study Area).

The 2012 Comprehensive Plan Update also anticipates annexation extending the Planning Area limits. As land is annexed, amendments to the Future Land Use Plan and the Zoning Ordinance may be necessary. Chapter 5: Future Land Use of the 2012 Comprehensive Plan Update states, “The areas that the Town is currently Annexing [sic] are identified in Figure 22 (Page 5-55), with a focus on the areas along Route 41 south of the existing Town Boundaries.”² Reference **EXHIBIT B**: Town of Cedar Lake Future Annexation Plan.

The Town Council, as the municipal legislative body, desires to annex a part of a certain annexation territory located within the “US 41 Annexation Area” as identified in the 2012 Comprehensive Plan Update Future Annexation Plan³ which includes the following general boundaries: 137th Avenue on the north, 173rd Avenue on the south, the CSX Transportation, Inc./Norfolk South Railway Company railroad corridor on the east (west of Parrish Avenue) and Magoun Street (as extended north and south) on the west. A detailed boundary description and map of the 2014 Annexation of the U.S. Route 41 Annexation Area (the “**2014 Annexation Area**”) is included under Section II titled General Information.

Annexation of territory by a municipality is authorized pursuant to Indiana Code (“I.C.”) 36-4-3 titled Municipal Annexation and Disannexation (the “**Act**”). Pursuant to Section 3 of the Act, the Town Council as the legislative body of the Town may, by an ordinance defining the corporation boundaries of the municipality, annex territory that is contiguous⁴ to the municipality.

Therefore, this Written Fiscal Plan: 2014 Annexation of the U.S. Route 41 Annexation Area (“**Fiscal Plan**”) has been prepared for the Town Council to provide an assessment of the municipal financial impacts of an anticipated annexation territory consistent with the 2012 Comprehensive Plan Update prepared for the Town, pursuant to the Act, more specifically to be adopted under Section 3.1(b) before mailing notification to landowners in a territory to be annexed.

II. FISCAL PLAN STATUTORY REQUIREMENTS

This Fiscal Plan has been prepared to meet the statutory requirements under Section 13(a) of the Act but more specifically Section 13(d) as detailed and described below. A written fiscal plan must show the following:

- The cost estimates of planned services to be furnished to the 2014 Annexation Area presented as itemized costs for each municipal department or agency [I.C.36-4-3-13(d)(1)];

¹ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Figure 1: Town of Cedar Lake Planning Study Area.

² 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Chapter 5: Future Land Use, Planning for the Future – Future Annexation. Page 5-50.

³ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Figure 22: Town of Cedar Lake Future Annexation Plan. Page 5-55.

⁴ Reference I.C. 36-4-3-1.5 titled Contiguous Territory; Determination which defines contiguity for annexation.

- The method(s) of financing the planned services explaining how specific and detailed expenses will be funded and must indicate the taxes, grants, and other funding to be utilized [I.C.36-4-3-13(d)(2)];
- The plan for organization and extension of services detailing the specific services that will be provided and the dates the services will begin [I.C.36-4-3-13(d)(3)];
- The planned services of a non-capital nature (including police protection, fire protection, street and road maintenance, and other non-capital nature services normally provided within the corporate boundaries) will be provided to the 2014 Annexation Area within one (1) year after the effective date after the annexation and that said services of a non-capital nature 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; and
- The services of a capital improvement nature (including street construction, street lighting, sewer facilities, water facilities and stormwater drainage facilities) will be provided to the 2014 Annexation Area 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.

The itemized cost estimates of the planned services to be furnished (both of a capital and non-capital nature), methods of financing, and the plan for the organization and extension of services to the 2014 Annexation Area are provided and discussed in this Fiscal Plan.

III. GENERAL INFORMATION

Goals and Objective of the Fiscal Plan

It is the primary goal of this Fiscal Plan is to implement the 2012 Comprehensive Plan Update's introductory quote of Daniel Burnham. "*Make big plans: aim high in hope and work remembering that a noble, logical diagram once recorded will not die.*" With this stated, this Fiscal Plan is a financial resource statutorily necessary to implement the 2012 Comprehensive Plan Update's vision for Town growth and future development, taking into account the potential construction of the Illiana Expressway and a major intersection at U.S. Route 41 south of the current Town corporate limits. To reiterate, the 2012 Comprehensive Plan Update in Chapter 5: Future Land Use states, "The areas that the Town is currently Annexing [sic] are identified in Figure 22 (Page 5-55), with **a focus on the areas along Route 41 south of the existing Town Boundaries.**"⁵ Reference **EXHIBIT B**: Town of Cedar Lake Future Annexation Plan.

It is also the goal of this Fiscal Plan to provide the Town's elected officials, the Town administration and the public with the necessary due diligence in order to identify the financial impact(s) of the 2014 Annexation Area on the Town prior to making a determination on annexation.

The Future Land Use Plan (Chapter 5) of the 2012 Comprehensive Plan Update lists numerous action steps to implement the vision for growth and development of the Town over the next 20 to 50 year period. Chapter 6 titled Action Plan Update summarizes the steps necessary and prioritizes each so that the Town may implement the 2012 Comprehensive Plan in an efficient and effective manner. A high priority action task that is ongoing is to "promote construction of the Illiana Expressway" (Chapter 6, page 6-6).

It is the objective of this Fiscal Plan to provide fiscal transparency into the Town's determination of annexation of the 2014 Annexation Area in order to provide for the future growth and development of the Town as it relates to the construction and impacts of the Illiana Expressway on the Town, its character and services.

⁵ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Chapter 5: Future Land Use, Planning for the Future – Future Annexation. Page 5-50.



2014 Annexation Area Boundary Description

The 2014 Annexation Area is generally located in unincorporated Lake County, Indiana but more specifically parts of Sections 28, 29, 32 and 33 in Township 34 North, Range 9 West of the Second Principal Meridian and Sections 4, 5, 8, 9, 16, and 17 in Township 33 North, Range 9 West of the Second Principal Meridian in Lake County, Indiana.

Beginning at the southwest corner of Southeast Quarter of the Northeast Quarter of Section 29 in Township 34 North, Range 9 West of the Second Principal Meridian in Lake County, Indiana as the **POINT OF BEGINNING**, being tangential to the current municipal corporate boundaries of the Town of Cedar Lake, Lake County, Indiana; thence south along the west lines of the following section areas in Township 34 North, Range 9 West:

- 1) Northeast Quarter of the Southeast Quarter of Section 29-34-9;
- 2) Southeast Quarter of the Southeast Quarter of Section 29-34-9;
- 3) Northeast Quarter of the Northeast Quarter of Section 32-34-9;
- 4) Southeast Quarter of the Northeast Quarter of Section 32-34-9;
- 5) Northeast Quarter of the Southeast Quarter of Section 32-34-9;
- 6) Southeast Quarter of the Southeast Quarter of Section 32-34-9;

thence south along the west lines of the following section areas in Township 33 North, Range 9 West:

- 1) Northeast Quarter of the Northeast Quarter of Section 5-33-9;
- 2) Southeast Quarter of the Northeast Quarter of Section 5-33-9 to the north line of the Southeast Quarter of Section 5-33-9;

thence west 660 feet along said north line of the Southeast Quarter of Section 5-33-9 to the west line of the East Half of the Northwest Quarter of the Southeast Quarter of Section 5-33-9 (also being the northwest corner of a 10 acre lot identified as parcel number 45-19-05-426-001.000-037); thence south along said west line of the East Half of the Northwest Quarter of the Southeast Quarter of Section 5-33-9 approximately 440 feet to the southwest corner of a 10 acre lot identified as parcel number 45-19-05-426002.000-037; thence east 660 feet to the west line of the Northeast Quarter of the Southeast Quarter of Section 5-33-9; thence south along the west line of the Northeast Quarter of the Southeast Quarter of Section 5-33-9 and continuing south along the west lines of the following section areas in Township 33 North, Range 9 West:

- 1) Southeast Quarter of the Southeast Quarter of Section 5-33-9;
- 2) Northeast Quarter of the Northeast Quarter of Section 8-33-9;
- 3) Southeast Quarter of the Northeast Quarter of Section 8-33-9;
- 4) Northeast Quarter of the Southeast Quarter of Section 8-33-9;
- 5) Southeast Quarter of the Southeast Quarter of Section 8-33-9;
- 6) Northeast Quarter of the Northeast Quarter of Section 17-33-9 to the north line of the South Half of the Northeast Quarter of Section 17-33-9;

thence west along the north line of the South Half of the Northeast Quarter of Section 17-33-9 to the west line of the Northeast Quarter of Section 17-33-9;



thence south along the west lines of the following section areas in Township 33 North, Range 9 West:

- 1) Southwest Quarter of the Northeast Quarter of Section 17-33-9;
- 2) Northwest Quarter of the Southeast Quarter of Section 17-33-9; and
- 3) Southwest Quarter of the Southeast Quarter of Section 17-33-9 to the south line of Section 17-33-9;

thence east along the south line of Section 17-33-9 to the southwest corner of Section 16 in Township 33 North, Range 9 West, thence continuing east along the south line of said Section 16 to the east line of the Norfolk Southern Railway Company (formerly the New York Central Railroad) right-of-way, located in the Southeast Quarter of said Section 16; thence north along said east line of the Norfolk Southern Railway Company right-of-way in the east halves of Section 16 and Section 9 in Township 33 North, Range 9 West to the north line of said Section 9, also being the south line of Section 4, Township 33 North, Range 9 West; thence east along the south line of said Section 4 to the southeast corner of the Southwest Quarter of the Southeast Quarter of said Section 4; thence north along the east line of the following section areas in Township 33 North, Range 9 West:

- 1) Southwest Quarter of the Southeast Quarter of Section 4-33-9;
- 2) Northwest Quarter of the Southeast Quarter of Section 4-33-9;
- 3) Southwest Quarter of the Northeast Quarter of Section 4-33-9;

to the southwest corner of Lynnsway Unit 3 subdivision, as recorded in Plat Book 98, Page 29 in the Office of the Lake County, Indiana Recorder, being tangential to the current municipal corporate boundaries of the Town of Cedar Lake, Lake County, Indiana; thence north following the current municipal corporate boundaries of the Town henceforth and along the west line of said Lynnsway Unit 3 subdivision, Lynnsway Unit 2 subdivision as recorded in Plat Book 98, Page 28 in Office of the Lake County, Indiana Recorder and Lynnsway Unit 1 subdivision as recorded in Plat Book 98, Page 27 in the Office of the Lake County, Indiana Recorder to the northwest corner of said Lynnsway Unit 1 subdivision; thence east along the north line of said Lynnsway Unit 1 subdivision to the northeast corner of said Lynnsway Unit 1 subdivision, being the east line of Section 33 in Township 34 North, Range 9 West; thence north along the east line of said Section 33 to the northeast corner of said Section 33; thence west along the north line of said Section 33 to the east right-of-way line of the Norfolk Southern Railway Company at the intersection with the centerline of 141st Avenue; thence southerly along said east railroad right-of-way line to the south line of the north half of the Northeast Quarter of the Southwest Quarter of said Section 33; thence west along said south line of the north half of the Northeast Quarter of the Southwest Quarter of said Section 33 to the most southeasterly corner of Lot 1 in the Hanover Central Middle School Subdivision, as recorded in Plat Book 104, Page 83 in the Office of the Lake County Recorder, thence continuing clockwise along the boundaries of said Lot 1 along the following courses:

- 1) North 89 degrees 29 minutes 05 seconds West, a distance of 1,194.87 feet;
- 2) North 00 degrees 06 minutes 07 seconds West, a distance of 663.22 feet;
- 3) North 89 degrees 29 minutes 11 seconds West, a distance of 1,330.09 feet;
- 4) North 00 degrees 09 minutes 25 seconds West, a distance of 663.12 feet;
- 5) South 89 degrees 29 minutes 24 seconds East, a distance of 565.83 feet;
- 6) North 00 degrees 09 minutes 25 seconds West, a distance of 77.83 feet;
- 7) North 89 degrees 29 minutes 24 seconds West, a distance of 134.67 feet;
- 8) North 00 degrees 09 minutes 25 seconds West, a distance of 110.48 feet;
- 9) North 32 degrees 04 minutes 09 seconds West, a distance of 64.90 feet;
- 10) North 00 degrees 09 minutes 25 seconds West, a distance of 103.57 feet;
- 11) South 87 degrees 49 minutes 27 seconds East, a distance of 121.22 feet;

- 12) South 02 degrees 20 minutes 07 seconds West, a distance of 9.47 feet;
- 13) South 87 degrees 39 minutes 52 seconds East, a distance of 117.94 feet;
- 14) North 02 degrees 20 minutes 05 seconds East, a distance of 37.19 feet;
- 15) South 89 degrees 29 minutes 24 seconds East, a distance of 523.95 feet;
- 16) North 00 degrees 09 minutes 25 seconds West, a distance of 255.00 feet;
- 17) South 89 degrees 29 minutes 24 seconds East, a distance of 843.37 feet;
- 18) North 05 degrees 16 minutes 30 seconds West, a distance of 41.46 feet;
- 19) North 89 degrees 29 minutes 42 seconds West, a distance of 3.61 feet;
- 20) North 00 degrees 04 minutes 29 seconds West, a distance of 1,326.47 feet;
- 21) South 89 degrees 29 minutes 37 seconds East, a distance of 234.55 feet;

to the most northeast corner of said Lot 1, being a point of intersection on the west right-of-way line of the Norfolk Southern Railway Company and the centerline of 141st Avenue; thence north along the west right-of-way line of the Norfolk Southern Railway Company to the south line of the North Half of Section 28, Township 34 North, Range 9 West; thence west along said south line of the North Half of Section 28 and the south line of the Southeast Quarter of the Northeast Quarter of Section 29, Township 34 North, Range 9 West to the **POINT OF BEGINNING** tangential to the current municipal corporate boundaries of the Town of Cedar Lake, Lake County, Indiana, ***excepting therefrom the 4.859 Acres annexed by Town Ordinance No. 1205, adopted on August 19, 2014***, consisting of approximately ***2,795.73 acres***, more or less, or ***4.37 square miles*** of real property area.

Contiguity Requirement Verification

Section 1.5 of the Act states, "For purposes of this chapter, territory sought to be annexed may be considered "contiguous" only if at least one-eighth (1/8) of the aggregate external boundaries of the territory coincides with the boundaries of the annexing municipality. In determining if a territory is contiguous, a strip of land less than one hundred fifty (150) feet wide which connects the annexing municipality to the territory is not considered a part of the boundaries of either the municipality or the territory."

Furthermore, Section 13(a) states that a court upon remonstrance and a hearing shall order a proposed annexation to take place if certain requirements are met, including a territory to be annexed is contiguous to the municipality. Section 13(c)(1) provides for a more demanding contiguity requirement stating "That the territory sought to be annexed is contiguous to the municipality as required by section 1.5 of this chapter, except that at least one-fourth (1/4), instead of one-eighth (1/8), of the aggregate external boundaries of the territory sought to be annexed must coincide with the boundaries of the municipality.

Based upon the 2014 Annexation Area Boundary Description provided previously herein, the perimeter (the aggregate external boundary) of the 2014 Annexation Area has been calculated⁶ and verified independently to be 78,254.42 linear feet. The coinciding boundaries or contiguous perimeter of the 2014 Annexation Area and the current Town corporate limits (as of August 19, 2014) has been calculated to be 29,567.12 linear feet ⁶.

The One-Eighth Coinciding Boundary Test threshold is 9,781.80 linear feet, or the perimeter (the aggregate external boundary) of 78,254.42 linear feet divided by 8.

⁶ **Source:** Rex Sherrard, Engineer and Technical Support for Austgen Kuiper Jasaitis P.C. revised on January 15, 2015. As independently verified by NIES Engineering, Inc. and Cender & Company, L.L.C. as the Financial Advisor preparing this Fiscal Plan.

The One-Fourth Coinciding Boundary Test threshold is 19,563.61 linear feet, or the perimeter (the aggregate external boundary) of 78,254.42 linear feet divided by 4.

Therefore, upon calculation and verification, the 2014 Annexation Area meets the One-Eighth Coinciding Boundary Test criteria requirement pursuant to Section 1.5 of the Act. The 2014 Annexation Area also meets the One-Fourth Coinciding Boundary Test criteria requirement pursuant to Section 13(c)(1) of the Act.

Real Property Permanent Parcel Numbers in the 2014 Annexation Area

Real property permanent parcel numbers (key numbers) within the 2014 Annexation Area have been identified and are included in **EXHIBIT C**. The real property permanent parcel numbers within the 2014 Annexation Area were identified and collected from the records of the Office of the Lake County, Indiana Auditor⁷ for the March 1, 2013 assessment date.

2014 Annexation Area Development Plan

The proposed general development plan for the 2014 Annexation Area is to be consistent with the future land use plan for the Town of Cedar Lake as identified in the 2012 Comprehensive Plan Update for the Town⁸, more specifically Figure 12: Future Land Use Plan.

Based upon the Figure 12: Future Land Use Plan of the 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-2 through 5-51), the Town anticipates development of the 2014 Annexation Area to include the following land use classifications:

Low Density Residential

The Low Density Residential (LDR) designation recognizes the rural, estate-style development that has already occurred in many areas and proposes that future development follows a similar pattern. The majority of the LDR designation is located in the western portion of the Planning Area. This area is farthest from Town services and is appropriate for the types of large-lot single family development desirable to those who seek a “country” lifestyle. Uses shall be generally limited to single family developments, with an average density of less than three dwelling units per acre (3 du/a). Most developments will likely be even less dense, with an average density of less than one (1) unit per acre.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-2 through 5-4).

Medium Density Residential

The Medium Density Residential (MDR) land use designation allows for a variety of dwelling types and densities. However, the dominant land use is single family, detached residential. Average overall densities range from three (3) to nine (9) dwelling units per acre. As raw land is proposed for development, care should be taken to ensure there is adequate accessibility to park land. Any development over twenty (20) acres should dedicate land within the subdivision or provide high quality park land in close proximity.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-4 through 5-6).

⁷ **Source:** Office of the Lake County, Indiana Surveyor. Lake County Surveyor GIS Website. 2014.

⁸ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Chapter 5: Future Land Use, Planning for the Future – Future Annexation. Page 5-50.

High Density Residential

The High Density Residential (HDR) designation encompasses those areas that are already developed (or approved for development) with higher density condominium or apartment developments. In addition, some currently undeveloped areas near commercial corridors, rail lines or the Illiana Expressway are proposed for the HDR designation. The dominant land use in this designation is higher density condominium or apartment-style complexes. These developments are characterized by buildings containing four or more dwellings and usually have multiple buildings accessed from common drives and parking areas. Densities exceed nine dwelling units per acre.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-6 through 5-8).

Commercial

The Commercial land use designation provides appropriate locations for retail, office and other business uses, more specifically along the US 41 Corridor, the West 133rd Avenue Corridor, and a proposed Livable Center. Uses include a mix of retail, service and office uses, to provide shopping and employment opportunities to residents, commuters and visitors. Businesses should be encouraged to provide market amenities such as restaurants near employment areas and lodging, and entertainment uses (such as movie theaters, etc.) to serve the resident population. Large scale, regional commercial development is encouraged to locate along the US 41 frontage. This “big-box” development, however, should be required to follow design guidelines, access management requirements and landscaping requirements to ensure quality development and avoid the “blandness” of traditional commercial strips.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-13 through 5-14).

Office

The Office/Employment land use designation is located between 151st Avenue and the proposed Illiana Expressway corridor. This land use is appropriate adjacent to freeways, and should be considered near the freeway no matter where the final corridor is ultimately located. Development includes offices, research facilities, laboratories and corporate headquarters, to provide well-paying, local employment opportunities.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-12).

Industrial

This land use designation provides for existing and new light industrial development, to provide local employment opportunities and provide business-to-business production and construction services (such as construction aggregates, etc.). Small, light industries and related testing, research and similar uses look for freeway and expressway frontage to provide exposure. The 2012 Comprehensive Plan Update shows areas adjacent to the proposed Illiana Expressway that traverse the area from east to west. Even if the Illiana Expressway is not built, these areas remain appropriate for light industrial uses because of their proximity to the rail lines. These areas have easy access to U.S. Route 41 to travel north to Interstates 80-94, and to Morse Road, which provides access to Interstate 65 via State Route 2.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-15 through 5-16).

Parks/Open Space

The areas designated as Open Space are those that should be protected from development, including lands currently in private ownership that should be acquired for public use. This designation includes existing parks, as well as undeveloped lands with significant parks, recreation or open space potential. Parks should be well connected to neighborhoods and other activity areas. Trails and sidewalks should be planned to provide these interconnections.

Source: 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-10 through 5-11).



Pursuant to the 2012 Comprehensive Plan Update, herein is a schedule (**TABLE 1**, page 9) showing the generalized calculations in acres of potential for land use development based upon Figure 12: Future Land Use Plan (Reference **EXHIBIT D** attached hereto) for certain land use categories. **EXHIBIT E** as attached hereto also identified and lists individual components (real parcels) those classified as agricultural/cash grain/general farm. **TABLE 1** is not intended or presented herein to provide anticipated land use development for the 2014 Annexation Area, but is intended to provide insight into the land use development capacity for the 2014 Annexation Area, which may vary dependent upon development patterns, development proposals to the Town and future land use strategies.

Current Comprehensive Plan (Lake County, IN)

The Lake County Comprehensive Plan for Unincorporated Lake County, Indiana (December 16, 1996) serves as a general framework for guiding the future development of Lake County; coordinating with the individual municipalities, but focusing its primary attention on the unincorporated areas for long-term planning.

Urban sprawl and growth management are current planning issues many rural and semi-rural communities need to address in order to manage overall land use consumption consistent with proper fiscal planning to insure that community services and infrastructure are in place to meet the anticipated land use demands. The Lake County Comprehensive Plan addresses growth management in the following policy manner:

"Growth management is most obviously an element of land use, but also is a part of all policy areas, especially the environment, economic development, infrastructure, and transportation. For the maintenance of Lake County's quality of life, programs in each of these areas need to include realistic techniques for growth management. In the case of land use, this would include the establishment of development target areas for guiding development to where it is most appropriate. Environmental policy in these target areas would be used to protect sensitive natural features and public service programs and infrastructure would be developed to anticipate growth. Establishing growth management as a primary goal sets a basis for directing future economic development and land use while preparing public and social services and infrastructure to accommodate change."⁹

"Perhaps most important in the planning of the future of Lake County will be its ability to adapt to existing development pressures. Crucial to this planning will be the county's ability to focus development within designated Land Use Target Areas."¹⁰

The Lake County Planning Commission Zoning Map of Development Target Area (dated November 2000) or the *Land Use Target Areas* (L.U.T.A.) map was referenced when determining targeted land use policy and development by the County for the 2014 Annexation Area. The current Lake County, Indiana *Land Use Target Areas* (L.U.T.A.) classifications identified for the 2014 Annexation Area include: (i) Agricultural; (ii) Residential and (iii) Conservation. **EXHIBIT F** includes the *Land Use Target Areas* (L.U.T.A.) map for Lake County, Indiana and an inset map to show the boundaries of the 2014 Annexation Area and the applicable targeted land use policy and development. The predominant classification within the 2014 Annexation Area is Agricultural. According to L.U.T.A., "Target areas

⁹ SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana: Community Goals – Growth Management, p. 42.

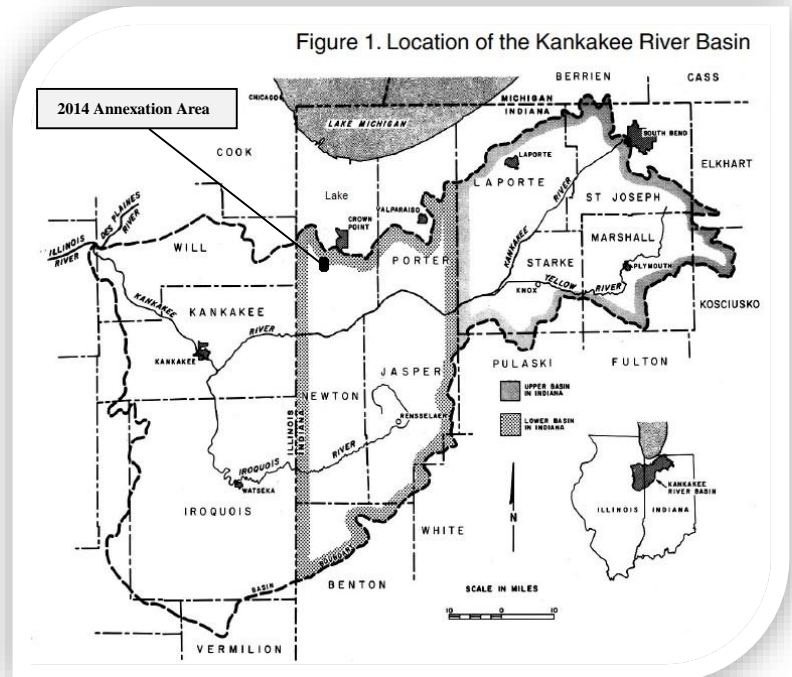
¹⁰ SOURCE: Lake County Comprehensive Plan for Unincorporated Lake County, Indiana: The Near Future. Lake County, Indiana Plan Commission, p. 137.

represent the most appropriate locations sensitive to existing natural systems, road and infrastructure capacities, and existing development patterns.” The plan states that agriculture “is a viable land use” and that it should not be considered undeveloped land. However, although a predominant portion of the 2014 Annexation Area is classified for agriculture, the Plan is also amenable (“sensitive”) to “existing conditions and development patterns.”

Wetland Drainage Identification

The 2014 Annexation Area, for drainage purposes, lies entirely within the Kankakee River Basin and watershed, more specifically along the north central basin boundary line with the Lake Michigan Water Basin.

The Kankakee River Basin drains 2,989 square miles in northwest Indiana, 2,169 square miles in northeast Illinois, and about 7 square miles in southwest Lower Michigan. The Kankakee River heads near South Bend, Indiana, then flows westward into Illinois, where it joins with the Des Plaines River to form the Illinois River. The area of Lake County, Indiana which originally drained to Lake Michigan but now drains by means of artificial diversion to the Illinois River is not considered to be part of the Kankakee River Basin study region.¹¹



Thirteen Indiana counties lie completely or partially within the Kankakee River Basin, but nine counties constitute more than 90 percent of the basin’s land area in Indiana. In 1980, more than three-fourths of the basin’s total population of 223,000 resided in rural areas. About one-fourth of the residents lived in urban areas, including the cities of LaPorte, Cedar Lake, Plymouth and Lowell. Significant increases in population are expected in the basin portions of Lake and Porter Counties during the 1990s. Increasing trends in population are projected for most cities and towns in the basin, although decreases are anticipated in LaPorte, Knox and Westville.¹²

School Corporation District Identification

The 2014 Annexation Area is located within two community school districts.

The 2014 Annexation Area located north of West 149th Street, as extended west to the Indiana-Illinois State line, is located in the Hanover Township Community School Corporation school district boundaries.

The 2014 Annexation Area located south of West 149th Street, as extended west to the Indiana-Illinois State line, is located in the Tri-Creek School Corporation school district boundaries.

¹¹ SOURCE: Indiana Department of Natural Resources-Division of Water. Water Resource Availability in the Kankakee River Basin, Indiana-Executive Summary. Published 1990. Page 1.

¹² SOURCE: Indiana Department of Natural Resources-Division of Water. “Water Resource Availability in the Kankakee River Basin, Indiana – Executive Summary”, Page 1.

Proposed Zoning (Cedar Lake, IN)

The proposed zoning to be requested of the Cedar Lake Plan Commission for recommendation to and approval by ordinance of the Town Council for the 2014 Annexation Area is R-1 (Residential Zoning District) in accordance with and pursuant to the Zoning Ordinance No. 496¹³ for Cedar Lake, Indiana as adopted on December 13, 1989 *et. seq.* and as amended through amending Ordinance No. 1051 adopted and passed on March 24, 2009, being Chapter 154 of the Cedar Lake Municipal Code titled Zoning Ordinance. The foregoing shall be the zoning district classifications for the subject annexation territory, except for those parcels currently classified as agricultural for zoning purposes, said agricultural zoning classification shall remain the same. Further, no change in the zoning classification of any parcel or real estate in the annexation territory shall be made without the consent of the owner of said property or parcel. (See I.C. § 36-4-3-4.1).

This is consistent with the Town's policy to zone annexed property initially as R-1 in an annexation ordinance so that the Town's Plan Commission, as an advisory commission, may recommend alternative zoning classifications as necessary to the Town's Council, as the legislative body, based upon proposed land use(s) anticipated by or proposed to the Town and the Cedar Lake Plan Commission.

Furthermore, it is anticipated that the Cedar Lake Plan Commission, as an advisory commission to the Town Council, will recommend to the Town Council zoning classifications consistent with: (i) the future land use plan for the Town of Cedar Lake as identified in the 2012 Comprehensive Plan Update for the Town¹⁴, more specifically Figure 12: Future Land Use Plan (reference **EXHIBIT D**) and (ii) the general development plan for the 2014 Annexation Area (as previously identified under the subsection titled Annexation Area Development Plan, see pages 5-6).

Future Land Use Classification	(Acres)		(25-Years through 2038)
	Estimated Available Area	Development Potential	Full Development
Low Density Residential ¹	500	3 Dwelling Units (Dus) per Acre	1,500 Dwelling Units
Medium Density Residential ¹	65	6 Dwelling Units (Dus) per Acre (Average)	390 Dwelling Units
High Density Residential ¹	45	9 Dwelling Units (Dus) per Acre (Minimum)	405 Dwelling Units
Parks/Open Space ²	40	Raw land is proposed for development, care should be taken to ensure there is adequate accessibility to park land. Any development over twenty (20) acres should dedicate land within the subdivision or provide high quality park land in close proximity ¹ .	40 Acres
Commercial	1,550	Estimated land coverage at: (i) net right-of-way at 10 percent and (ii) net setbacks at 80 percent (20 percent building envelope average). Calculated in square feet of potential development. (Rounded to 10,000s)	Square Feet 12,150,000
Office	290	Estimated land coverage at: (i) net right-of-way at 10 percent and (ii) net setbacks at 80 percent (20 percent building envelope average). Calculated in square feet of potential development. (Rounded to 10,000s)	Square Feet 2,270,000
Industrial (Light)	55	Estimated land coverage at: (i) net right-of-way at 10 percent and (ii) net setbacks at 50 percent (50 percent building envelope average). Calculated in square feet of potential development. (Rounded to 10,000s)	Square Feet 1,080,000
Full Development Acreage:	2,545		
Note 1: Residential acreage net of potential park land dedicated to the Town at 1 acre per 20 acres of development. Page 5-5 of the 2012 Comprehensive Plan Update.			
Note 2: Park acreage of 10 acres planned plus the potential park land dedicated to the Town at 1 acre per 20 acres of development. Page 5-5 of the 2012 Comprehensive Plan Update.			
Source: Based upon the Figure 12: Future Land Use Plan of the 2012 Comprehensive Plan Update and Chapter 5 titled Future Land Use (pages 5-2 through 5-51)			

TABLE: 1

Future Land Use Development Calculation: Estimated Full Development in 2038 – 25 year Period (2014 through 2038)

¹³ Zoning Ordinance No. 496. TITLE VIII, page 55.

¹⁴ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Chapter 5: Future Land Use, Planning for the Future – Future Annexation. Page 5-50.

Proposed Municipal Legislative District (Cedar Lake, IN)

The 2014 Annexation Area is proposed to be assigned to the following Town Council wards based upon its proximity and location of each currently designated ward¹⁵.

- Third (3rd) Town Council Ward, subject to any later statutorily-required redistricting of the Town council districts, is recommended for the 2014 Annexation Area that is north of 141st Avenue east of U.S. Route 41 (Wicker Boulevard) and north of 143rd Avenue west of U.S. Route 41 (Wicker Boulevard).
- Fifth (5th) Town Council Ward, subject to any later statutorily-required redistricting of the Town council districts, is recommended for the 2014 Annexation Area that is south of 141st Avenue east of U.S. Route 41 (Wicker Boulevard) and south of 143rd Avenue west of U.S. Route 41 (Wicker Boulevard) on the north the Township 34 North and Township 33 North boundary line on the south.
- Seventh (7th) Town Council Ward, subject to any later statutorily-required redistricting of the Town council districts, is recommended for the 2014 Annexation Area that is south of Township 34 North and Township 33 North boundary line on the north and north of 173rd Street on the south.

Due consideration shall be given to the current legislative district concerning the 2008 annexation action related to the Hanover Community School Corporation located south of 141st Street to insure consistency.

"Needed and Can Be Used" Determination

In accordance with I.C. 36-4-3-13(c), the requirements of the subsection are met if the evidence establishes that: (1) the 2014 Annexation Area is contiguous (as made a part of a larger petition for annexation to the Town) and (2) that the territory sought to be annexed is needed and can be used by the municipality for its development in the reasonably near future. The issue of *need* with respect to the Town is interpreted broadly as it relates to a proposed annexation action. There are several factors which affirm the Town's need and use for the 2014 Annexation Area which are stated as follows:

1. The current Lake County Comprehensive Plan (Lake County, Indiana) provides for the development of the land consistent with its Lake County Planning Commission Zoning Map of Development Target Area (dated November 2000) or the *Land Use Target Areas* (L.U.T.A.) map for the purposes of efficient and effective planning policy implementation of the current comprehensive plan, which addresses future land use development.
2. The Town anticipates annexation extending to the planning area limits of the 2012 Comprehensive Plan Update as identified in Figure 1: Town of Cedar Lake Planning Study Area, as may be found in **EXHIBIT A** attached hereto, consistent with the 2012 Comprehensive Plan Update¹⁶.
3. The 2014 Annexation Area is a part of a certain annexation territory located within the "US 41 Annexation Area" as identified in the 2012 Comprehensive Plan Update Future Annexation Plan¹⁷, as may be found in **EXHIBIT B** attached hereto, "with a focus on the areas along Route 41 south of the existing Town Boundaries."¹⁸

Therefore, this Fiscal Plan makes a determination that the 2014 Annexation Area is "needed and can be used by the municipality (the Town) for its development in the reasonably near future" and for the long-term development and viability of the Town for the following reasons.

¹⁵ Town of Cedar Lake-Cedar Lake Wards. Map prepared by the Lake County Board of Elections and Registration. Dated January 12, 2011.

¹⁶ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Chapter 5 titled Future Land Uses subsection on Planning for the Future-Future Annexation. Page 5-50.

¹⁷ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Figure 22: Town of Cedar Lake Future Annexation Plan. Page 5-55.

¹⁸ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Figure 22: Town of Cedar Lake Future Annexation Plan. Page 5-50.

1. The annexation action as initiated by the Town Council is consistent with the 2012 Comprehensive Plan Update as an official plan of the Town of Cedar Lake, Lake County, Indiana, more specifically as documented under Chapter 5 titled Future Land Uses subsection on Planning for the Future-Future Annexation and the Future Annexation Plan¹⁹, as may be found in **EXHIBIT B** attached hereto, "with a focus on the areas along Route 41 south of the existing Town Boundaries."²⁰
2. As a result of the proximity and location of the 2014 Annexation Area to the Town, if the 2014 Annexation Area continued to remain unincorporated with land use development dependent Lake County governance and public services as provided by Lake County, West Creek Township and Hanover Township; its land use development, transportation planning and circulation patterns; public safety impacts and potential to influence future development would impact and pre-determine future Town growth without direct representation or deference of Town growth and land use development policies.
3. An annexation action of the Town Council for the 2014 Annexation Area would allow for the Town to regulate, monitor and control development of land use development consistent with current comprehensive planning, proposed zoning and building standards, regulations and requirements as well as other official planning and development documents and ordinances of the Town.

III. SUMMARY OF ANNEXATION AREA REVENUES AND COSTS

This summary of revenues and costs is designed to provide an overview of the fiscal impact of the 2014 Annexation Area on the Town and the help direct the reader to better understand the fiscal impacts to Town administration for services to be provided to the area over the five-year annexation area planning provision. The summary is further detailed and discussed in the following sections.

TABLE 2:
Fiscal Plan Summary

Assessment Date (March 1, ____) Collection Year (Fiscal Year)	2014 2015 Year 1	2015 2016 Year 2	2016 2017 Year 3	2017 2018 Year 4	2018 2019 Year 5	Total
Revenues						
Recurring (Annual)	\$ 449,712	\$ 449,712	\$ 449,712	\$ 449,712	\$ 449,712	\$ 2,248,558
Non-Recurring (One-Time)	-	-	-	-	-	-
SubTotal	\$ 449,712	\$ 449,712	\$ 449,712	\$ 449,712	\$ 449,712	\$ 2,248,558
Costs						
Non-Capital (Recurring)	\$ 57,537	\$ 57,775	\$ 58,022	\$ 58,275	\$ 58,536	\$ 290,145
Capital (Non-Recurring)	-	-	-	-	-	-
SubTotal	\$ 57,537	\$ 57,775	\$ 58,022	\$ 58,275	\$ 58,536	\$ 290,145
Net Impact (Revenues less Costs)	\$ 392,175	\$ 391,936	\$ 391,690	\$ 391,437	\$ 391,176	\$ 1,958,414
Impact Ratio (Net Impact: Revenue)	1.15	1.15	1.15	1.15	1.15	1.15
Notes:	Five years is considered a standard planning period for annexation analysis.					

NOTE: TABLE 2 does NOT include estimated utility-based revenues or costs, for which detail is provided for budgetary and informational purposes only.

¹⁹ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Figure 22: Town of Cedar Lake Future Annexation Plan. Page 5-55.

²⁰ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Figure 22: Town of Cedar Lake Future Annexation Plan. Page 5-50.

IV. ESTIMATED ANNUAL (RECURRING) REVENUES

Real Property Taxes

Based upon the March 1, 2013 assessment date assessed valuations collected for each individual component within the 2014 Annexation Area, it is anticipated that the Year 1 real property taxes due and payable for distribution to the Town from the Town's corporation tax rate is \$146,979. This assumes a 100 percent collection rate from all taxpayers.

Neither of the following scenarios has been applied to the calculation of anticipated real property tax revenue as a result of the annexation of the 2014 Annexation Area:

- A ten-year property tax exemption for real property classified for assessment purposes as agricultural and/or cash grain/general farm (included in the 200 series of property code classifications) and upon annexation consent of the property owner, which will materially impact the anticipated real property tax revenue to the Town (I.C. 36-4-3-4.1).
- A three-year property tax abatement (I.C.36-4-3-8.5) for all classes of real property except single-family residential property to be applied in the following manner to the Town's corporation tax rate: Year One: 75 percent deduction; Year Two: 50 percent deduction; and Year Three: 25 percent deduction, in order to phase in the Town's tax rate, which will materially impact the anticipated real property tax revenue to the Town.

Solid Waste and Recycling Collection Fee

Owners of single family and duplex dwellings in the 2014 Annexation Area will be provided solid waste and recycling collection services through the Town, pursuant to contract negotiations of the Town Council with qualified solid waste and recycling collection operators. It is anticipated that the Town will collect fees from the 2014 Annexation Area based upon the total number of dwelling units identified in the 2014 Annexation Area Development Plan. Therefore, annual revenues are anticipated to be **\$49,572**, which does not assume an annual increase due to contractual agreements with a solid waste and recycling collection operator or cost-of-living or consumer price index increases. Owners of multi-family residential and commercial buildings will independently contract for these services.

Population-Based Tax Revenues

Another method by which various Town functions are funded is population-based tax revenues. These revenues are paid in various ways, including through the purchase of products such as cigarettes and alcohol. Revenues are also available to the Town by State distribution through riverboat gaming revenues in locations throughout Indiana. It is reasonable to assume that as the Town's population grows, including by way of annexation actions, that the Town stands to benefit from the additional tax revenue from said annexations. It is important to note that population-based revenues may be based on the population as certified by a decennial census or a special census only, and do not automatically adjust annually.

For purposes of this section, it is assumed that the Town population will increase as a result of an annexation action including the 2014 Annexation Area residents. The estimated population of the 2014 Annexation Area is based upon current 2010 Census Tract and Block information available. Therefore, the 2014 Annexation Area will generate population-based revenues to the Town based upon an initial increase in the population estimated to be 724 persons.

Reference **TABLE 4**: 2014 Annexation Area Population on page 14.

The following describes the population-based tax revenues the Town currently collects.

Cigarette Tax and ABC Gallonage Tax Revenues

Cigarette Tax and ABC (Alcoholic Beverage Commission) Gallonage Tax revenues are collected and distributed by the State based on Town population. These funds are determined by the total cigarette and alcohol sales in the State and the distribution to towns proportionally based on a formula including total population.

Riverboat Gaming Revenue Sharing

Revenues are derived under a revenue sharing agreement executed between and among the Government of Lake County, Indiana and non-gaming municipalities. A share of the Lake County's gaming revenue collected from a gaming boat admissions' tax is allocated and distributed on a pro-rata basis to these non-gaming municipalities as a discretionary financial resource for infrastructure related expenditures, subject to legislative body (Council) appropriation and approval. Authority for riverboat gaming revenue sharing comes from an Ordinance of the Lake County Council as adopted by the Lake County Commissioners, enacted under provisions of I.C. 36-1-3 *et seq.* and I.C. 36-1-7 *et seq.*

Vehicle Excise Tax

Residents who own and register a motor vehicle must annually pay a motor vehicle excise tax for the privilege of road use. The excise tax is levied by the city or town where the vehicle is principally garaged and the revenues become part of the local community treasury.

Innkeepers' Tax Revenue

Innkeeper's tax is a levy tax on every person engaged in the business of renting or furnishing, for periods of less than thirty (30) days, any room or rooms, lodgings, or accommodations in any hotel; boat motel; inn; college or university memorial union, residence hall or dormitory; or tourist cabin located in Lake County. The tax rate for Lake County is five percent (5%) and is based on the gross retail income derived from lodging income. The Town currently receives a distribution of \$5,040 in Innkeeper's Tax revenue based upon a formula under I.C. 6-9-2-1 (refer to **TABLE 3** for a detail of the 2013 distribution of the Innkeepers' Tax, page 17). The formula distributes 4.67% of 9% of the first \$1,200,000 of Innkeepers' Tax revenue to municipalities in Lake County with a population less than 32,000. The current population of the Town, as estimated on July 1, 2010 by the Population Division of the U.S. Census Bureau, is 11,560.

TABLE 3:
2013 Distribution of
Innkeepers' Tax – Lake
County, Indiana

Fiscal Year 2013 Revenue Collections¹:		\$ 2,901,988			
First \$1,200,000 of Revenue		1,200,000			
Revenue in Excess of \$1,200,000		1,701,988			
			First \$1,200,000	Revenue in Excess of \$1,200,000	Total
			Percent Distribution	Revenue Distribution	Percent Distribution
					Revenue Distribution
					Total Distribution
Lake County Convention and Visitors Bureau -			35.00%	\$ 420,000	85.00%
Convention, Tourism, & Visitors Promotion Fund:					\$ 1,866,690
Indiana University - Northwest:		44.33%	531,960	10.00%	702,159
Cities and Towns (See Below):		9.00%	108,000	0.00%	108,000
Purdue University - Calumet:		9.00%	108,000	5.00%	193,099
Gary and Hammond Convention Facilities:		2.67%	32,040	0.00%	32,040
Totals:		100.00%	\$ 1,200,000	100.00%	\$ 1,701,988
					\$ 2,901,988
Distribution to Cities and Town (Breakdown):		9.00%	\$ 108,000		
	Population ²	Population Est.			
	April 1, 2010				
Population > 32,000					
City of Gary	80,294	-	10.00%	\$ 10,800	
City of Hammond	80,830	-	10.00%	10,800	
Town of Merrillville	35,246	-	5.00%	5,400	
Population < 32,000					
Town of Cedar Lake	11,560	-	4.67%	5,040	
City of Crown Point	27,317	-	4.67%	5,040	
Town of Dyer	16,390	-	4.67%	5,040	
City of East Chicago	29,698	-	5.00%	5,400	
Town of Griffith	16,893	-	4.67%	5,040	
Town of Highland	23,727	-	4.67%	5,040	
City of Hobart	29,059	-	4.67%	5,040	
City of Lake Station	12,572	-	4.67%	5,040	
Town of Lowell	9,276	-	4.67%	5,040	
Town of Munster	23,603	-	4.67%	5,040	
Town of New Chicago	2,035	-	4.67%	5,040	
Town of St. John	14,850	-	4.67%	5,040	
Town of Schererville	29,243	-	4.67%	5,040	
Town of Schneider	277	-	4.67%	5,040	
City of Whiting	4,997	-	4.67%	5,040	
Town of Winfield	4,383	-	4.67%	5,040	
Total:			100.00%	\$ 108,000	
Notes					
1. Source: <i>Indiana Handbook of Taxes, Revenues and Appropriations</i> . Indiana Legislative Services Agency, Office of Fiscal and Management Analysis. Fiscal Year 2013. Page 85.					
2. Population based upon the 2010 Census. Source: U.S. Census Bureau. Distributions are based upon 2010 Census figures and not estimates.					

TABLE 4:
2014 Annexation Area Population

Census Tract	Block Number	Population	Partial
429.02	2016	116	X
429.02	2029	62	X
429.02	2013	38	
429.02	2019	0	
429.02	2014	42	
434.01	2009	4	
434.01	2018	124	X
434.01	2017	201	X
434.01	2027	52	X
434.01	2019	0	
434.01	2029	34	
434.01	2022	39	
434.01	2023	5	
434.01	2007	7	
434.01	2006	0	
434.01	2024	0	
Total:		724	

Estimated Population (Full Development Capacity)

LDR (2.8 Persons per D.U. at 1,500 D.U.s)	4,200
MDR (2.8 Persons per D.U. at 390 D.U.s)	1,092
HDR (2.8 Persons per D.U. at 405 D.U.s)	1,134
Total:	6,426

Local Roads and Streets ("LRS") Revenue

The Town does not anticipate construction of any new Town roads within the 2014 Annexation Area and intends to maintain the current transportation right-of-ways as developed. The 2014 Annexation Area currently has 5.38 miles of road right-of-way within its boundaries. The Town in the prior fiscal year generated \$132,627 in LRS revenue. Based upon this information it is estimated the 2014 Annexation Area will generate approximately **\$10,778** annually. (\$132,627 divided by the total mileage of the Town of 66.2 miles for per mileage fee of \$2,003.)

Motor Vehicle Highway ("MVH") Revenue

Based upon the above discussion for LRS Revenue, the 2014 Annexation Area is expected to generate MVH revenue annually based upon the existing and current transportation right-of-ways as developed. The Town in the prior fiscal year generated \$347,698 in MVH revenue. Based upon this information it is estimated the 2014 Annexation Area will generate approximately **\$28,257** annually. (\$347,698 divided by the total mileage of the Town of 66.2 miles for per mileage fee of \$5,252.)

Cable Television Franchise Fee

A city or town may impose a franchise fee of up to 5% of a cable company's gross revenue. This franchise fee is intended to compensate a municipality for a cable service provider's use of the local rights-of-way and easements as well as to offset any costs associated with administering the local cable franchise. The Town currently receives Cable TV Franchise fees from Comcast with distributions made in quarterly installments.

Dog License Fees

The Town in the prior fiscal year generated \$5,621 in dog/cat (domestic) animal or pet fees. Based upon this information it is estimated the 2014 Annexation Area will generate approximately **\$352** annually. (\$5,621 divided by the 2010 population of 11,560 for per capita license fee of \$0.486).

Emergency Medical Service Fees

The Town in the prior fiscal year generated \$237,423 in Emergency Medical Service fees. Based upon this information it is estimated the 2014 Annexation Area will generate approximately **\$14,870** annually. (\$237,423 divided by the 2010 population of 11,560 for per capita license fee of \$20.54).

Court Costs & Fees

The Town in the prior fiscal year generated \$22,788 in Court Costs & Fees. Based upon this information it is estimated the 2014 Annexation Area will generate approximately **\$1,427** annually. (\$22,788 divided by the 2010 population of 11,560 for per capita license fee of \$1.97).

Summary Schedule

TABLE 5: Schedule of Estimated Recurring (Annual) Revenues on page 17 summarizes the above discussion.

TABLE 5:
Schedule of Estimated Recurring (Annual) Revenues

Assessment Date (March 1, ____) Collection Year (Fiscal Year)	2014 2015 Year 1	2015 2016 Year 2	2016 2017 Year 3	2017 2018 Year 4	2018 2019 Year 5	Total
Recurring (Annual) Revenue						
Property Tax Revenue	\$ 146,979	\$ 146,979	\$ 146,979	\$ 146,979	\$ 146,979	\$ 734,893
Cigarette Tax Revenue - General Fund	507	507	507	507	507	2,534
Cigarette Tax Revenue - CCI Fund	1,853	1,853	1,853	1,853	1,853	9,267
ABC Gallonage Tax Revenue	1,405	1,405	1,405	1,405	1,405	7,023
Riverboat Gaming Revenue Sharing	8,588	8,588	8,588	8,588	8,588	42,940
Vehicle Excise Tax Revenue	144,800	144,800	144,800	144,800	144,800	724,000
Cable Television Franchise Fee	14,118	14,118	14,118	14,118	14,118	70,590
Building Permits and Fees	26,206	26,206	26,206	26,206	26,206	131,028
Dog Licenses	352	352	352	352	352	1,760
Emergency Medical Services Fees	14,870	14,870	14,870	14,870	14,870	74,349
Court Costs and Fees	1,427	1,427	1,427	1,427	1,427	7,136
Innkeepers' Tax Revenue	-	-	-	-	-	-
Local Road and Street Revenue	10,778	10,778	10,778	10,778	10,778	53,892
Motor Vehicle Highway Revenue	28,257	28,257	28,257	28,257	28,257	141,285
Solid Waste and Recycling Collection Fee	49,572	49,572	49,572	49,572	49,572	247,860
Total Recurring (Annual) Revenue	\$ 449,712	\$ 449,712	\$ 449,712	\$ 449,712	\$ 449,712	\$ 2,248,558

Note: Innkeeper's Tax Revenue is included in Table 5, but the 2014 Annexation Area does not have any effect on the current amount received because the Town's 2014 Annexation Area population does not put them into the next tier (population of 29,600) of distribution.

Utility-Based Revenues **(Informational Purposes Only)**

The following utility-based revenues are not part of the general fund or civil Town budget, and are derived from water, sewer (sanitary) and storm water monthly billing of users' fees. The Consultant has provided this discussion of estimates of utility-based user fee revenues for informational or for future budgeting purposes only; and therefore, said revenues are **NOT** included in TABLE 1: Fiscal Plan Summary.

Water Utility Revenue

The Town does have a municipal water utility, the Cedar Lake Waterworks Utility (the "**Waterworks Utility**"). The 2014 Annexation Area will continue to receive water service through either a private source or the Waterworks Utility. However, as development occurs within the 2014 Annexation Area, new customers will be required to connect to the Waterworks Utility system infrastructure, similar to land use development within the Town. New customers will be charged a fee to connect and access the Waterworks Utility system infrastructure "Tap-In Fee."

As development occurs and the Waterworks Utility system infrastructure is expanded to the entire 2014 Annexation Area, it is estimated based upon the existing 114 real property parcels as development in the 2014 Annexation Area that if each developed parcel were to connect to the system via a 5/8" or 3/4" meter assuming 4,000 gallons of usage only, the Water Utility may anticipate a total of **\$98,605** in recurring usage fees annually.

Cedar Lake Waterworks Utility	
Schedule of Rates and Charges	
Meter Description	Tap-In Fees
5/8" or 3/4"	\$ 756.63
1"	825.32
1 1/2"	1,018.42
2" Turbo	1,225.37
3" Turbo	1,691.23
2" Compound	2,325.36
3" Compound	2,991.23
4" Compound	3,885.67
* For special installations and/or meter sizes not listed, the Tap-In Fee will be calculated at actual time and materials.	

Sanitary Sewer Public Utility (Sanitary Sewer Public Utility) Revenue

The sewer and wastewater management ("**Sanitary Sewer Public Utility**") serving the Town is owned and operated by the Town, as managed and administered by the Cedar Lake Public Works Department. As shown in the map below, the area of service for the Town's sewer and wastewater management currently extends beyond the jurisdictional boundaries of the Town; however, the Town has also developed a "Conceptual Sewer Service Area"

that significantly expands the existing sanitary sewer infrastructure to meet anticipated system growth as a result of Town annexation(s) in the future. The Conceptual Sewer Service Area serves as a “planning area” for the development of the 2012 Comprehensive Plan Update, as it relates to the 2014 Annexation Area.

The Town of Lowell is the lead governmental agency for the regionalization of sewer service in south-central Lake County. Lowell constructed the existing Cedar Lake-Lowell Waste Water Treatment Plant. This plant serves the Town of Lowell, the Town of Cedar Lake, and the unincorporated community of Lake Dalecarlia. The Town of Cedar Lake is the wholesale customer of Lowell. Lake Dalecarlia is a wholesale sewer service customer of Cedar Lake; therefore, an indirect customer of Lowell. The plant is a Class III, 4.0 million gallons per day (“MGD”), activated sludge plant with effluent chlorination and de-chlorination facilities. It utilizes aerobic sludge digestion with a dewatering press and land application for sludge disposal. A 14 million gallon flow equalization basin at the plant and two flow equalization basins, one with 4 million gallon capacity and the other 11 million gallon capacity located to regulate flows from Cedar Lake, are utilized for wet weather flows. The plant has a current designed capacity of 4.0 million gallons per day with 50% (2.0 million gallons per day) of its capacity for use by the Town of Cedar Lake. The jointly owned Cedar Lake-Lowell Waste Water Treatment Plant is being expanded to provide wet weather treatment which, in turn will increase the biological capacity of the shared plant and provide for the expansion of approximately 1,900 residential connections in the Town²¹ as a means to support and facilitate anticipated system growth as a result of Town annexation(s) in the future. The potential for future growth in the systems infrastructure is being enhanced by the \$6,900,000 Phase II Project currently under way at the plant.

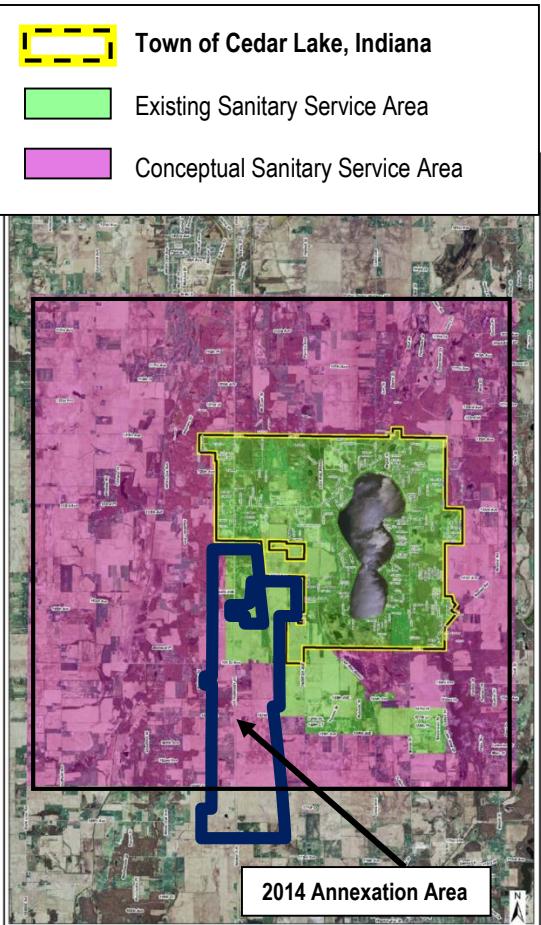
For the use and the service rendered by the Town’s Sanitary Sewer Public Utility, rates and charges deemed to be recurring (monthly) shall be collected from the owners of each and every lot, parcel of real estate or building that is, or will be, connected with the Town’s Sanitary Sewer Public Utility and infrastructure. Rates and charges shall be consistent with Section 51.20 titled “Sewer Charge Rates” of the Town’s Municipal Code.

As development occurs and the Sanitary Sewer Public Utility system infrastructure is expanded to the entire 2014 Annexation Area, it is estimated based upon the existing 114 real property parcels as development in the 2014 Annexation Area that if each developed parcel were to connect to the system’s infrastructure based upon a residential, apartment, or other dwelling unit quarter, including mobile home courts, the Sanitary Sewer Public Utility may anticipate a total of **\$65,664** in recurring usage fees annually.

Storm Water Utility User Fee Revenue²²

As service is extended to the 2014 Annexation Area a user of the Town’s Public Storm Water Facilities and Storm Water System will be assessed a storm water utility user fee (collection, disposal, and drainage of storm and service water) by the Town’s Department of Storm Water Management (“**Department**”). The user’s fee rate by ordinance shall

Existing Sewer Utility Service Areas



²¹ 2012 Comprehensive Plan Update. Town of Cedar Lake, Lake County, Indiana. Chapter 2, Community Profile – Utility Service Areas, Sewer Service. Page 2-18.

²² Per Ordinance No. 1002 passed and adopted on June 5, 2007 establishing a storm water utility user fee and user fee rates.

be evaluated annually as to its sufficiency to satisfy the needs of the Department. The user fees collected will be used to pay for the repair, replacement, planning, improvement, operation, regulation, and maintenance of the existing and future storm water system.

At this time it is estimated that the Storm Water Utility User Fee will be assessed and collected based upon:

- 78 real property parcels in the 2014 Annexation Area consist of less than 5 acres in area that have an Equivalent Runoff Unit ("ERU") of 1.0 will be charged a monthly fee of \$5 (\$60 annually), which is anticipated to generate **\$4,680** in fees.
- As this fee relates to the remaining 36 parcels consisting of real property greater than 5 acres in area or a total of 2,651 acres, the Consultant has assumed this remaining area to be one percent (1%) impervious land area (1,154,844 square feet) for which a fee of \$5 per 2,903 of square feet will be assessed each month. This equivalent impervious surface area (not including public or private streets) of the 2014 Annexation Area is anticipated to generate **\$23,869** annually.

The total fee anticipated to be generated is **\$28,549** annually. However it must be noted that a storm water user fee credit may be applicable to the properties within the 2014 Annexation Area based upon the proposed construction and use of on-site private detention ponds for the purpose of collection and detaining storm water run-off.

Furthermore, it must be noted that land uses in unincorporated Lake County, Indiana are subject the Lake County MS4 Clean Water Act Fee as administered through the Indiana Department of Environmental Management ("IDEM") by the Office of the Lake County, Indiana Surveyor for the Lake County Drainage Board for drainage improvement throughout unincorporated Lake County. The current fee for each residential parcel is a flat fee of \$3.75 per month or \$45 per year as assessed on a property owner's real property tax bill (\$22.50 per installment). Other rates are set according to land usage as defined in the tax assessment data such that some parcels have fees as high as \$120 per year per parcel. Reference **EXHIBIT G** for the detail of each parcel in the 2014 Annexation Area.

V. ESTIMATED ONE-TIME (NON-RECURRING) REVENUES

One-time (non-recurring) revenues are generated at the time a particular property is approved for a building permit (which includes inspection fees) or upon connection to a municipal sewer or water system or both (known as "tap-in" fees) and in some cases includes a utility system development charge (or "SDC"). The revenues generated within the 2014 Annexation Area from these fees are dependent upon the date for which a connection is made and the timing (the calendar or fiscal year of the municipality) for which a particular fee is imposed, which in many cases may not be concurrent with annual (recurring) revenues collected by the Town.

Building and Inspection Fees

It is anticipated that the Town will collect zoning and building permit fees for the construction of residential, commercial and industrial land use development in the 2014 Annexation Area as development occurs. The Town has not been presented any proposals for new development at this time, such that new revenues are estimated to be **\$0**.

Utility-Based Revenues **(Informational Purposes Only)**

The following one-time (non-recurring) utility-based fees are not part of the general fund or civil Town budget, and are derived from water and sewer (sanitary) one-time tap fees. The Consultant has provided this discussion of estimates of utility-based tap fee revenues for informational or for future budgeting purposes only; and therefore, said revenues are **NOT** included in **TABLE 1: Fiscal Plan Summary**.

Waterworks Utility - New Service Construction Revenue

The 2014 Annexation Area will continue to receive water service through either a private source or the Waterworks Utility. However, as development occurs within the 2014 Annexation Area, new customers will be required to connect to the Waterworks Utility system infrastructure, similar to land use development within the Town. New customers will be charged a fee to connect and access the Waterworks Utility system infrastructure "Tap-In Fee." The applicable Tap-In Fee charges (effective as of June 1, 2013²³), in the table on Page 16, have been set by the Waterworks Utility, pursuant to the Public Service Commission Act, as amended, and upon approval of the IURC.

As development occurs and the Waterworks Utility system infrastructure is expanded to the entire 2014 Annexation Area, it is estimated based upon the existing 114 real property parcels as development in the 2014 Annexation Area that if each developed parcel were to connect to the system via a 5/8" x 3/4 meter, the Water Utility may anticipate a total of **\$86,255** in non-recurring Tap-In Fees.

Furthermore, as development occurs and the Waterworks Utility system infrastructure is expanded to the entire 2014 Annexation Area, the Waterworks Utility will charge a system development charge ("**SDC**") in addition to a Tap-In Fee. The SDC is a one-time fee based on the new use or increase in use of a property to cover a portion of the cost of providing specific types of public infrastructure improvements and expansion of the system required as a result of development. An SDC applies to both new construction and residential projects which increase impact the Town's Waterworks Utility system infrastructure. It is estimated based upon the existing 114 real property parcels as development in the 2014 Annexation Area that if each developed parcel were to connect to the system, the Water Utility may anticipate a total of **\$66,120** in non-recurring SDCs.

Sanitary Sewer Public Utility (Sanitary Sewer Public Utility) Revenue

As development occurs and the Sanitary Sewer Public Utility system infrastructure is expanded to the entire 2014 Annexation Area, it is estimated based upon the existing 114 real property parcels as development in the 2014 Annexation Area that if each developed parcel were to connect to the system at a cost of \$500 per Tap-In Fee, the Sanitary Sewer Public Utility may anticipate a total of **\$57,000** in non-recurring Tap-In Fees.

The sewer (sanitary and/or storm water) System Development Charge²⁴ will be applied and collected as development occurs or as identified in the 2012 Comprehensive Plan Update at the discretion of the Town administration and availability of financial resources to implement said expansion. Therefore, it is not anticipated that there will be additional revenue for new service and connection costs collected or distributed to the Town during the five-year planning period of this Fiscal Plan as a one-time (non-recurring) revenues to the Sewage Works.

VI. ESTIMATED NON-CAPITAL (RECURRING) COSTS

The cost estimates of planned services to be furnished to the 2014 Annexation Area have been calculated and have been determined based upon the 2013 Town budget figures and substantial input and/or data collected from department heads, including research of other municipal benchmarks generally accepted in municipal administration all in an effort to meet the requirements of I.C. 36-4-3-13. This section is a discussion of the estimate of recurring costs associated with planned services provided by departments, agencies and entities of the Town to the 2014 Annexation Area.

²³ The Waterworks Utility Tap-IN Fees are current as of the date of preparation of this Fiscal Plan. There is no assurance that the Waterworks Utility Tap-In Fees will not be modified in the future.

²⁴ Ordinance No. 978 (Section One titled "Charge") approved November 9, 2006.

Administrative Services

Administrative functions of the Town, including the Town Council Office, Office of the Clerk-Treasurer, Office of the Town Manager, town planning and zoning, parks and recreation, public works, legal services and engineering services affected by the 2014 Annexation Area will be provided with current staffing levels and/or contractual resources funded by the current and future revenues of the Town's General Fund as generated by a property tax levy.

Total Estimated Additional Cost: **\$-0-**

Building and Inspection Services

The present staffing of the building department and including inspectors that provide zoning, building, and engineering inspection services are capable of further providing similar services to the 2014 Annexation Area with current levels of resources funded by the current and future revenues of the Town's General Fund as generated by a property tax levy. These services will be provided upon the effective date of the annexation action.

Total Estimated Additional Cost: **\$-0-**

Estimated Cost is immaterial because no new development is anticipated or proposed for the 2014 Annexation Area in the five-year period of this Fiscal Plan. Once development plans are proposed or are submitted for Town approval estimated costs may be calculated.

Solid Waste and Recycling Collection

The Town currently contracts its solid waste and recycling collection with an independent solid waste management company. Service will be provided to the qualified real property owners within the 2014 Annexation Area within one year of the effective date of the annexation action. It is anticipated that the current solid waste management company is capable of providing services to the 2014 Annexation Area with current staffing levels and resources.

Total Estimated Additional Cost: **\$ 49,572.**

Police Protection

According to the Town's administration police protection and service will be furnished to the 2014 Annexation Area by the Cedar Lake Police Department, consistent with current administration policy, within one year of the effective date of the annexation action. As development occurs in the 2014 Annexation Area, Town administration will consider the required police protection needs based upon development proposal submitted to the Town on a case-by-case basis.

Total Estimated Additional Cost: **\$-0-**

It is anticipated that supplemental police protection services will be provided similar to other land uses and residents in the Town within the current staffing levels and equipment resources as funded by the current and future revenues of the Town's General Fund as generated by a property tax levy. Total Estimated Additional Cost: **\$-0-**

Fire Protection and Emergency Medical Services – Hanover Township Area

The Town of Cedar Lake recently approved a merger of the Cedar Lake Volunteer Fire Department into the Town municipal government. This agreement, effective January 1, 2014, established the Cedar Lake Municipal Fire Department (the "CLFD") as a department of the Town government. The agreement provides that the CLFD will remain a predominantly volunteer fire department, and will provide first response, fire protection services and Emergency Medical Services ("EMS") to not only the Town of Cedar Lake, within the municipal corporate limits, but also to Hanover Township, including the entire 2014 Annexation Area, through a governmental services agreement, amended and periodically updated from time to time. The CLFD is comprised of ten (10) full-time firefighter/EMT personnel along with approximately twenty-five (25) volunteers and approximately ten (10) part-time personnel. With this personnel, the CLFD currently provides twenty-four (24) hour, three hundred sixty-five (365) days per year on-duty service both to the municipal corporate limits of the Town of Cedar Lake, as well as, to 2014 Annexation Area. The 2014 Annexation Area will continue to be provided full emergency medical and fire services from the CLFD that are equal to or exceed the services currently provided. According to the Fire Chief of the CLFD, it is anticipated that



fire protection and emergency medical services will be provided similar to current conditions, because no new area is included in the CLFD service area. The current staffing levels and equipment resources as funded by the current and future revenues of the CLFD paid by the Town and Hanover Township from a property tax and/or local option income tax levy will be adequate.

An Indiana State Statute, cited as I.C. 36-8-16.7-1, *et seq.*, provides that a single Public Safety Answering Point (PSAP) to consolidate Police, Fire and Ambulance dispatch operations is required to be established. A second PSAP under certain conditions may be established. Lake County government has taken the lead to form and host the initial PSAP, known as PSAP1, while the Towns of St. John, Cedar Lake and Schererville have entered into a Joint Interlocal Agreement to form and operate a second PSAP, known as PSAP2. The PSAPs will be funded by the local allocations of statewide Public Safety (911) Tax and Community Development Income Tax revenues. The current plan is for the Town of Cedar Lake to participate in PSAP2.

Each community remains responsible for manpower, equipment, training and response to service calls routed through an established consolidated PSAP dispatch center. The Cedar Lake Fire Department is funded by property taxes through the Town General Fund, and other public safety funds of the Town, including local income tax levies. Total Estimated Additional Cost: \$ -0-

Fire Protection and Emergency Medical Services – West Creek Township Area

West Creek Township currently provides fire protection and emergency medical services to its residents through the Tri-Creek Cooperative Agreement with nearby Cedar Creek and Eagle Creek Townships. The current staffing levels and equipment resources are funded by the current and future revenues paid by the Townships from property tax and/or local option income tax levies. The unincorporated and unannexed areas of West Creek Township will continue to receive and be provided fire protection and emergency medical services under the current contractual arrangement. As set forth hereinabove, service calls will be routed through an established consolidated PSAP dispatch center.

The newly formed CLFD, comprised of ten (10) full-time firefighter/EMT personnel along with approximately twenty-five (25) volunteer personnel and ten (10) part-time personnel, will provide twenty-four (24) hour per day, three hundred sixty-five (365) days per year first response fire protection and emergency medical services to the portion of West Creek Township included in the 2014 Annexation Area. By virtue of annexation, this area will be provided fire and emergency medical services at no additional cost because the Annexation Area is already located in a CLFD service area. Due to its proximity to the Town and Hanover Township areas already served, the CLFD Fire Chief anticipates that fire protection and emergency medical services to the 2014 Annexation Area will be provided with the current staffing levels and equipment resources as funded by existing property tax and/or local option income tax levies. As development occurs in the 2014 Annexation Area, it is anticipated that the Town and CLFD will re-evaluate fire protection and emergency medical needs based upon development proposals submitted to the Town on a case-by-case basis.

Total Estimated Additional Cost: \$ -0-

Street and Road Maintenance

The 2014 Annexation Area has 5.38 miles of roads which will require street maintenance, street reconstruction, snowplowing, and similar maintenance services including all street regulatory signage consistent with the requirements and standards of the Town.

A transportation and road circulation system, street and security lighting system shall be provided and installed as development occurs in the 2014 Annexation Area. The Town administration will consider the required needs based upon development proposals submitted to the Town on a case-by-case basis.

It must be noted that primary access (ingress and egress) to the 2014 Annexation Area as it relates to U.S. Route 41 (Wicker Avenue) must receive the appropriate approvals. The Police Chief may recommend permanent traffic control devices (the number, manner and location) as a conditional traffic control device at the U.S. Route 41 (Wicker Avenue) ingress/egress to accommodate traffic impact concerns that must be approved by the Town's Plan Commission in accordance with the Town's Subdivision Ordinance No. 498²⁵. Pursuant to Indiana Department of Transportation ("INDOT") regulations, standards and requirements, INDOT may also concur and require a conditional traffic control device on U.S. Route 41 (Wicker Avenue) to manage and control emergency or event overflow ingress and egress to the 2014 Annexation Area, considering proposed land use development anticipated.

Overall, there are annual costs to the Town for street and road maintenance services as described above.

Total Estimated Additional Cost: **\$7,965**

VII. ESTIMATED CAPITAL (NON-RECURRING) COSTS

Utility-Based Costs

The following of one-time (non-recurring) utility-based costs are not part of the general fund or civil Town budget. The Consultant has provided this discussion for informational or for future budgeting purposes only.

Water Utility - New Service Construction

The 2014 Annexation Area will be provided with a connection for water service in accordance with the Town's Subdivision Ordinance No. 498²⁶ by the Waterworks Utility. As development occurs in the 2014 Annexation Area, Town administration will consider the required water supply and service needs based upon development proposals submitted to the Town on a case-by-case basis or as consistent with the 2012 Comprehensive Plan Update (Figure 21: Future Utilities & Services Area Plan). The cost of the water infrastructure improvements within the 2014 Annexation Area will be determined at the discretion of the Town administration based upon land use development proposal and future growth as well as availability of financial resources to implement said expansion.

As land use development occurs, the 2014 Annexation Area will be provided with a system of fire hydrants connected to the water main supply system as provided by the Town in accordance with the Town's Subdivision Ordinance No. 498²⁷. The Town will not be liable for any utility-based hydrant installation costs from the development of the 2014 Annexation Area. The cost of fire hydrant systems within real property subdivisions for residential, commercial or industrial property of the 2014 Annexation Area shall be borne by the private developers and dedicated to the Town in accordance with Town policy.

Storm Water Utility

A stormwater drainage system and service will be provided in accordance with the Town's Subdivision Ordinance No. 498²⁸ to the 2014 Annexation Area. As development occurs in the 2014 Annexation Area, Town administration will consider the required stormwater drainage system and service needs based upon development proposals submitted to the Town on a case-by-case basis or as consistent with the 2012 Comprehensive Plan Update (Figure 21: Future Utilities & Services Area Plan).

The cost of the stormwater infrastructure improvements within the 2014 Annexation Area will be determined at the discretion of the Town administration based upon land use development proposal and future growth as well as availability of financial resources to implement said expansion. The cost of stormwater drainage system and service within real property subdivisions for residential, commercial or industrial property of the 2014 Annexation Area shall be borne by the private developers and dedicated to the Town in accordance with Town policy.

²⁵ Title VI – Improvements, Section 9, page 47.

²⁶ Title VI – Improvements, Section 5(A) and (B), page 44-45.

²⁷ Title VI – Improvements, Section 6(C), page 45.

²⁸ Title VI – Improvements, Section 4, page 44 and Section 7, page 45-46.

Stormwater drainage service infrastructure and easements will conform to the requirements of the Town Storm Drainage Control Ordinance, as amended from time to time. Stormwater drainage improvements shall be in compliance with and conform to the policies, requirements and standards that may be imposed by the Town's Department of Stormwater Management which is charged with the responsibility of providing for the collection, disposal and drainage of storm and service water and relieving of sanitary sewers of such water in the Storm Water Management District (contiguous with the Town corporate limits). Therefore, there is no cost to the Town for providing stormwater drainage infrastructure to the 2014 Annexation Area during the five-year Fiscal Plan period.

Sewer (Sanitary) Utility

Sewer (sanitary) system service infrastructure will be provided in accordance with the Town's Subdivision Ordinance No. 498²⁹ to the 2014 Annexation Area. As development occurs in the 2014 Annexation Area, Town administration will consider the required sewer (sanitary) system service infrastructure needs based upon development proposal submitted to the Town on a case-by-case basis or as consistent with the 2012 Comprehensive Plan Update (Figure 21: Future Utilities & Services Area Plan).

The cost of the sewer (sanitary) system service infrastructure expansion (including pump or lift stations) for connection to the municipal sanitary sewer system and easements to be dedicated to the Town's Sewage Works as within the 2014 Annexation Area will be determined at the discretion of the Town administration based upon land use development proposal and future growth as well as availability of financial resources to implement said expansion. The cost of sewer (sanitary) system service infrastructure (including pump or lift stations) for connection to the Municipal Sanitary sewer system with said infrastructure and easements to be dedicated to the Town's Sewage Works within real property subdivisions for residential, commercial or industrial property of the 2014 Annexation Area shall be borne by the private developers and dedicated to the Town in accordance with Town policy.

Therefore, there is no cost to the Town for providing municipal the sewer (sanitary) system service infrastructure and infrastructure to the 2014 Annexation Area during the five-year Fiscal Plan period.

Summary Schedule

TABLE 6: Estimated Non-Capital (Recurring) and Capital (Non-Recurring) Costs on page 25 summarizes the above discussions in Sections VI and VII.



TABLE 6:
Estimated Non-Capital (Recurring) and Capital (Non-Recurring) Costs

Fiscal Year:	2015	2016	2017	2018	2019	
	Year 1	Year 2	Year 3	Year 4	Year 5	Total
Non-Capital (Recurring) Costs						
Administrative Services - Clerk Treasurer \$	-	\$ -	\$ -	\$ -	\$ -	-
Administrative Services - Town Council	-	-	-	-	-	-
Building and Inspection Services	-	-	-	-	-	-
Police Protection	-	-	-	-	-	-
Fire Protection/EMS	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Street and Road Maintenance	7,965	8,203	8,450	8,703	8,964	42,285
Solid Waste (Recycling) Collection	49,572	49,572	49,572	49,572	49,572	247,860
Outstanding Debt	-	-	-	-	-	-
Total Non-Capital Costs	\$ 57,537	\$ 57,775	\$ 58,022	\$ 58,275	\$ 58,536	\$ 290,145
Capital (Non-Recurring) Costs						
Administrative Services - Clerk Treasurer \$	-	\$ -	\$ -	\$ -	\$ -	-
Administrative Services - Town Council	-	-	-	-	-	-
Building and Inspection Services	-	-	-	-	-	-
Police Protection	-	-	-	-	-	-
Fire Protection/EMS	-	-	-	-	-	-
Public Works	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Street and Road Maintenance	-	-	-	-	-	-
Motor Vehicle Highway	-	-	-	-	-	-
Solid Waste (Recycling) Collection	-	-	-	-	-	-
Outstanding Debt	-	-	-	-	-	-
Total Capital (Non-Recurring) Costs	\$ -	\$ -	\$ -	\$ -	\$ -	-
GRAND TOTAL	\$ 57,537	\$ 57,775	\$ 58,022	\$ 58,275	\$ 58,536	\$ 290,145
Notes:						
Five years is considered a standard planning period for annexation analysis.						
Assumes a 3% cost-of-living increase per year after Year 1 for Non-Capital (Recurring) Costs.						

VIII. OUTSTANDING DEBT

Outstanding Debt

Neither West Creek Township nor Hanover Township have any outstanding debt or obligations issued as of October 31, 2014.

The following tables show the Town's debt.

Issue	Balance (as of 11/15/14)	Final Maturity
Town Hall Building Corp. First Mortgage Bonds, Series 1995	100,000	12/31/2015
Redevelopment Authority Lease Rental Bonds, Series 2007	2,770,000	1/15/2024
Redevelopment Authority Lease Rental Revenue Bonds, Series 2011 A	1,330,000	1/15/2019
Redevelopment Authority Lease Rental Revenue Bonds, Series 2011 B	1,330,000	1/15/2019
2011 Dodge Chargers Lease	27,931	6/7/2016
2013 Dodge Chargers & 2014 Dodge Rams Lease	55,249	4/1/2016
Fire Dept Merger 2014	225,702	7/1/2022
Fire Dept Merger 2011	19,760	2/28/2019
Total:	5,858,642	

Property Tax Backed Debt

The debt obligations shown to the left are bonds and leases outstanding for the Town that are backed primarily by property taxes.

Issue	Balance (as of 11/15/14)	Final Maturity
<u>Waterworks</u>		
Waterworks Revenue Bonds, Series 2012	1,304,000	1/1/2032
Waterworks Revenue Bonds, Series 2010 B	660,000	1/1/2025
Waterworks Revenue Bonds, Series 2010	1,490,000	1/1/2030
Waterworks Revenue Bonds, Series 2009	754,000	1/1/2026
	4,208,000	
<u>Wastewater</u>		
2009 Chevy Silverado Lease	5,398	8/1/2015
Sewage Works Refunding Revenue Bonds, Series 2010	4,090,000	4/1/2025
	4,095,398	
<u>TIF</u>		
Lease Rental Revenue Bonds of 2013	2,545,000	2/1/2033
Taxable Economic Development Revenue Bonds, Series 2012	775,000	2/1/2026
Redevelopment District Tax Increment Revenue Bonds, Series 2009	2,300,000	2/1/2029
	5,620,000	
<u>Stormwater</u>		
2009 John Deere Excavator Lease	6,814	8/1/2015
Stormwater District Revenue Bonds, Series 2007	2,100,000	2/1/2028
	2,106,814	
<u>COIT</u>		
2014 Ambulance and Portable Radios Lease	399,999	1/15/2019
	399,999	
Total:	16,430,211	

Revenue Backed Debt

The debt obligations shown to the left are bonds and leases outstanding for the Town that are backed primarily by non-property tax revenues, including water fees, wastewater fees, stormwater fees, tax increment revenue ("TIF") distributed to the Cedar Lake Redevelopment Commission and the County Option Income Tax ("COIT").

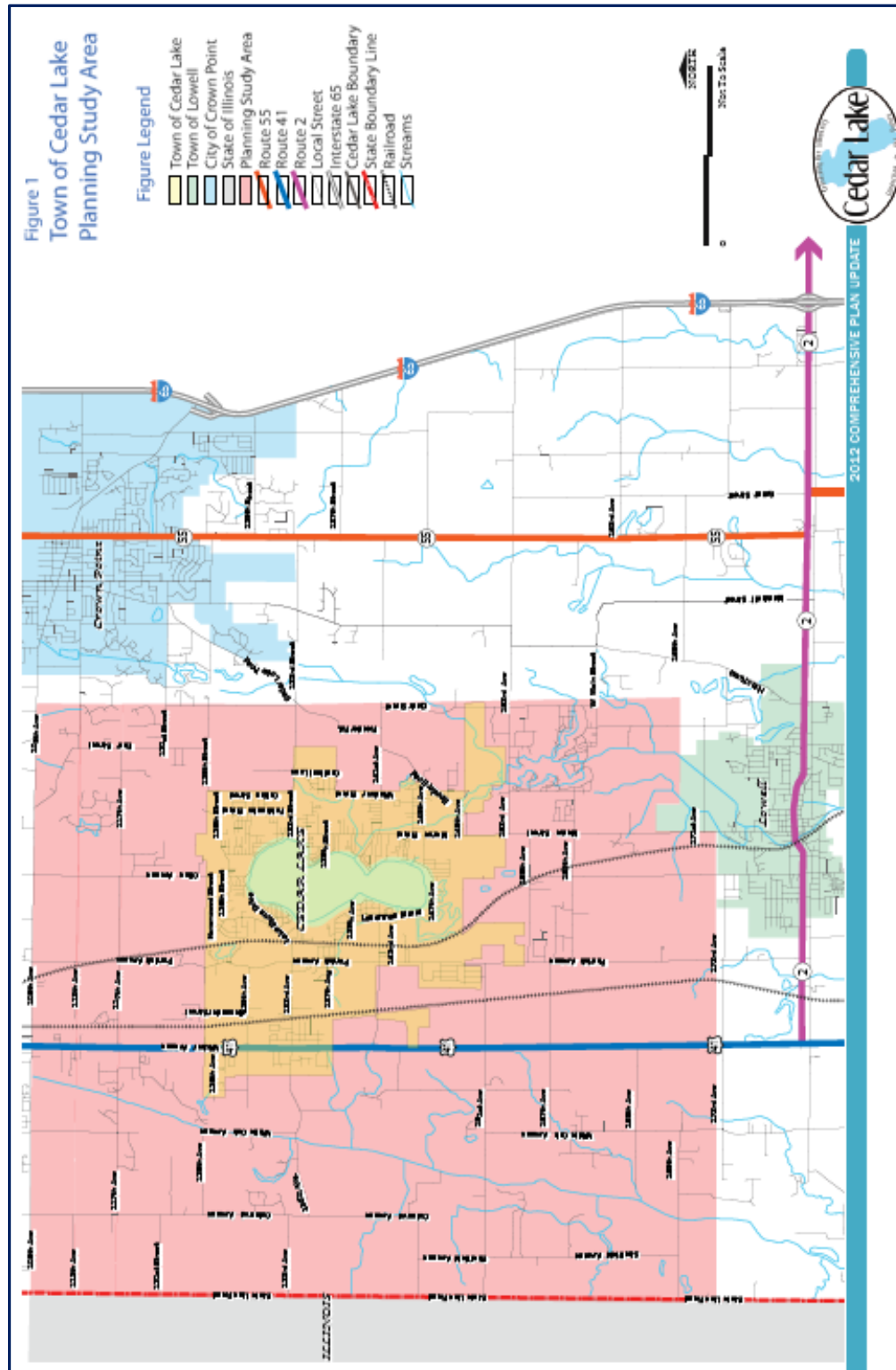


Issue	Balance (as of 11/15/14)	Final Maturity
<u>CCD</u>		
2014 Dodge Chargers, Ram, Ford Interceptor Lease	76,151	10/1/2016
2012 Dodge Durangos Lease	26,998	7/19/2015
2011 Vactor and 2012 Freightliners	165,780	1/26/2016
	<u>268,929</u>	
<u>LRS/MVH</u>		
2014 Leaf Vacs	80,343	1/15/2019
	<u>80,343</u>	
<u>General</u>		
Fire Dept Merger - Installment Loan	31,815	6/21/2018
	<u>31,815</u>	
<u>EMS</u>		
2013 Fire Department Air Pak Equipment	73,294	2/1/2018
	<u>73,294</u>	
Total:	<u>454,381</u>	

Fund Backed Debt

The debt obligations shown to the left are leases outstanding for the Town that are backed primarily by the Town's funds, including Cumulative Capital Development ("CCD"), Local Road and Streets ("LRS"), Motor Vehicle Highway ("MVH"), general and emergency medical services.

2012 Comprehensive Plan Update:
Planning Study Area



2012 Comprehensive Plan Update:
Town of Cedar Lake Future Annexation Plan

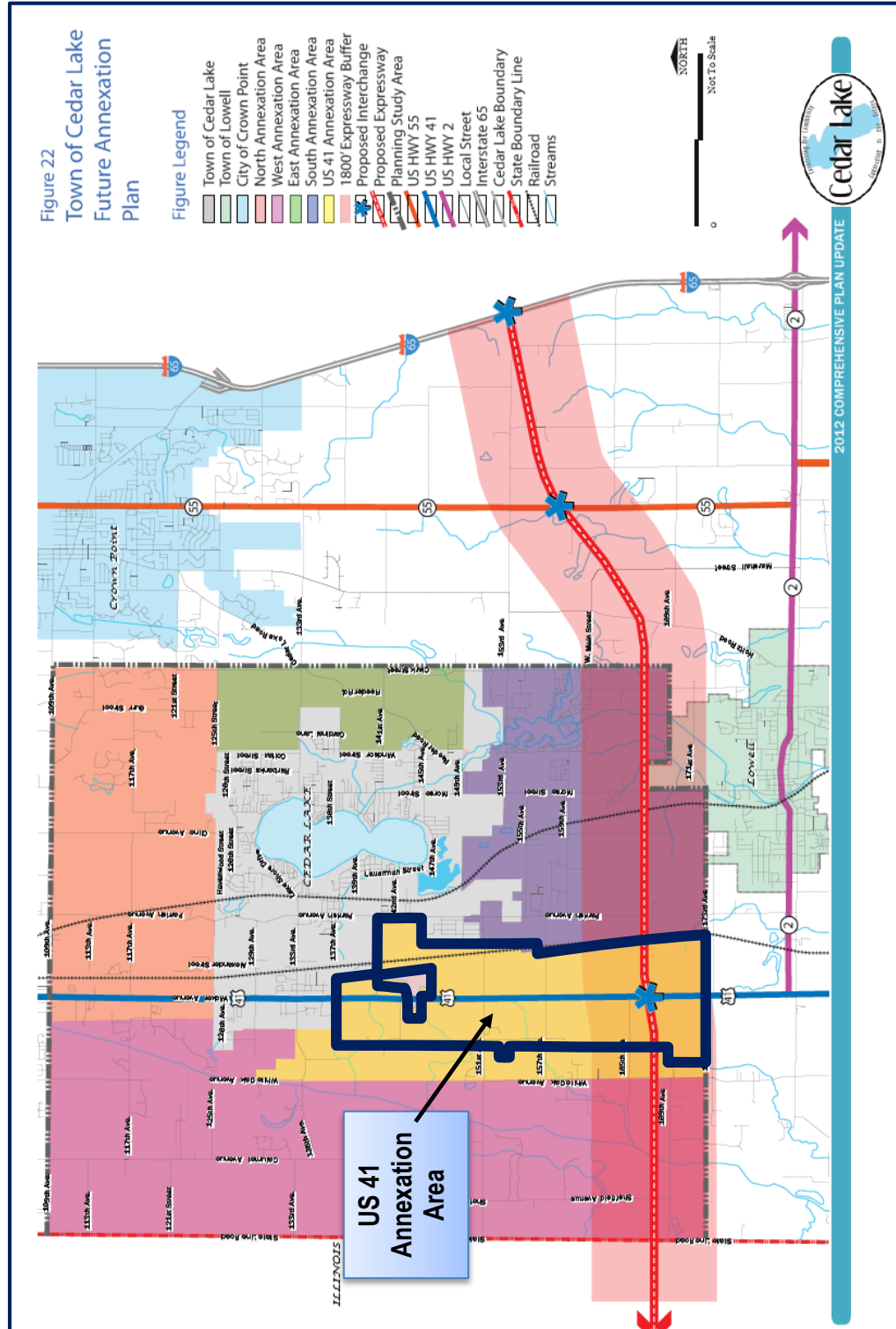


EXHIBIT C

TOWN OF CEDAR LAKE CEDAR LAKE, INDIANA

Written Fiscal Plan: 2014 Annexation of the U. S. Route 41 Annexation Area

Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

[Refer to Pages C-2 through C-11]

**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
1	45-15-28-301-001.000-013	Baldwin, Louis A	13721 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Mortgage, Homestead
2	45-15-28-301-002.000-013	Henn, Richard H	13725 WICKER AVE	Unplatted 0 - 9.99 acres	
3	45-15-28-301-003.000-013	Henn, Richard H	13725 WICKER AVE	Res-1-Family 0 - 9.99 acres	Mortgage, Homestead, Homestead-Suppl
4	45-15-28-301-004.000-013	Henn, Richard & Henn Robert R	13733 WICKER AVENUE	Other retail structures	
5	45-15-28-301-006.000-013	Micic, Zagorka, Trustee	14520 WICKER AVE	Cash grain/general farm	
6	45-15-28-301-007.000-013	Micic, Zagorka, Trustee	14520 WICKER AVE	Ag - Vacant lot	
7	45-15-28-326-001.000-013	Kretz, Tricia	10702 W 141ST AVE	Cash grain/general farm	
8	45-15-28-326-002.000-013	Kretz, Tricia	10702 W 141ST AVE	Cash grain/general farm	
9	45-15-28-326-003.000-013	Kretz, Donald T. and Janice M. Kretz, H&W Und 1/2 interest	10710 W 141ST AVE	One Family Dwelling Platted	Homestead-Suppl, Homestead
10	45-15-28-351-001.000-013	Stenger, Mark A & Paula J	13925 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
11	45-15-28-351-002.000-013	Bougie, David J		Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl, Mortgage
12	45-15-28-351-003.000-013	Phillips, Dorothea Jean & Debra Wunderink T/C (Dorothea Jean Phillips retains 1/2 inter)	13939 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead
13	45-15-28-351-004.000-013	Wischhover, Wayne W & Sean C Wischhover J/T R/S	11110 W 141ST AVE	Res - Vacant Platted lot	
14	45-15-28-351-005.000-013	Wischhover, Wayne W & Sean C Wischhover J/T R/S	11110 W 141ST AVE	One Family Dwelling Platted	
15	45-15-28-351-006.000-013	Wischhover, Wayne W & Sean C Wischhover J/T R/S	11110 W 141ST AVE	Two Family Dwelling Platted	
16	45-15-28-351-007.000-013	Wischhover, Wayne W & Sean C Wischhover J/T R/S	11110 W 141ST AVE	Res - Vacant Platted lot	
17	45-15-28-351-008.000-013	Halfman, Ronald J., Sr., & Powers, Elizabeth Gayle Joint Trust	11002 W 141ST AVE	One Family Dwelling Platted	Blind, Mortgage, Homestead, Homestead-Suppl
18	45-15-28-351-009.000-013	Reichert, Norman A & Larry L J/T		Res - Vacant Platted lot	
19	45-15-28-351-010.000-013	Reichert, Norman A & Larry L J/T	10930 W 141ST AVE	One Family Dwelling Platted	Homestead-Suppl, Homestead
20	45-15-28-351-011.000-013	Reichert, Norman A & Larry L J/T		Res - Vacant Platted lot	
21	45-15-28-351-012.000-013	Zinmer, Ryan J & Kara L Zinmer H & W	10910 W 141ST AVE	One Family Dwelling Platted	Homestead, Mortgage, Homestead-Suppl
22	45-15-28-351-013.000-013	Anderson, William L & Elmyra	10832 W 141ST AVE	One Family Dwelling Platted	Homestead, Age, Homestead-Suppl
23	45-15-28-351-014.000-013	Vroom, Steve & Valerie h&w	10810 W 141ST AVE	One Family Dwelling Platted	
24	45-15-28-351-015.000-013	Bork, Kenneth M & Kellie J h&w (restored ownership otd 10/10/95 corr 03/05/10)	10820 W 141ST AVE	Garage	
25	45-15-28-351-016.000-013	Chornomaz, Leonard	10808 W 141ST AVE	One Family Dwelling Platted	Homestead-Suppl, Homestead, Mortgage
26	45-15-28-351-017.000-013	Barber, Maurice L	10804 W 141ST Ave	One Family Dwelling Platted	Homestead, Mortgage, Homestead-Suppl

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
27	45-15-28-351-018.000-013	Czubala, Chester Frank (corr 2/26/2009)	10800 W 141ST AVE	One Family Dwelling Platted	Homestead, Homestead-Suppl
28	45-15-28-352-001.000-013	Wischhover, Wayne W & Bernadette C h&w	11111 W 141ST AVE	One Family Dwelling Platted	
29	45-15-28-376-001.000-013	Kretz, James J	10740 W 141ST	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl
30	45-15-28-376-002.000-013	Kretz, Donald T and Janice M Kretz H&W	10702 W 141ST AVE	Cash grain/general farm	Homestead, Homestead-Suppl
31	45-15-28-376-004.000-013	Kretz Joint Trust, James J Kretz and Cheri Kretz trustees under trust agreement dated 2/22/01	13927 WICKER AVE	Res-1-Family 10 - 19.99 acres	
32	45-15-28-376-005.000-013	Kretz, Donald T Tr u/w/t/ agree dtd 12/12/00 R/L		Ag - Vacant lot	
33	45-15-29-426-001.000-013	McVey, Dolores C. and McVey, Scot A As Co-Trustee of the McVey Family Trust	13628 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl
34	45-15-29-426-002.000-013	McVey, Dolores C and Scot A. McVey as Co-Trustee of the McVey Family Trust Each und 1/2 int.	13630 WICKER AVE	Other retail structures	
35	45-15-29-426-003.000-013	Burns, Aaron C & Tamara M h&w	13636 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl, Mortgage
36	45-15-29-426-004.000-013	Canty, Elizabeth A & Stewart A Clark W & H (Corr 5-31-11, deed was transferred incorrectly)	13650 WICKER AVE	Cash grain/general farm	
37	45-15-29-426-005.000-013	Venstrom Roland D and Diane K. Venstrom, H&W	13850 WICKER AVE	Res-1-Family 0 - 9.99 acres	
38	45-15-29-426-006.000-013	Venstrom Roland D and Diane K. Venstrom, H&W	13846 WICKER AVE	Unplatted 0 - 9.99 acres	
39	45-15-29-426-007.000-013	Goetz, David	13846 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Disabled, Mortgage, Homestead-Suppl
40	45-15-29-426-008.000-013	Linvel, Keaton	13860 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Mortgage, Homestead
41	45-15-29-476-001.000-013	Gill, Shirley A & Norman Gill T/C	13928 WICKER AVE	Ag - Vacant lot	
42	45-15-29-476-002.000-013	Gill, Shirley A & Norman Gill T/C	13928 WICKER	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead
43	45-15-29-476-003.000-013	Eenigenburg, Stephanie	11404 W 140TH AVE	Res-1-Family 0 - 9.99 acres	Mortgage, Homestead-Suppl, Homestead
44	45-15-29-476-004.000-013	Rowe, Michael D & Carol A	11308 W 140TH AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
45	45-15-29-477-001.000-013	Gill, Norman & Kristy		Unplatted 0 - 9.99 acres	
46	45-15-29-477-002.000-013	Schut, Jonathan & Rozeanne	11319 W 140TH AVE	Res-1-Family 0 - 9.99 acres	
47	45-15-29-477-003.000-013	Dohl, Aaron William	11309 W 140TH AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
48	45-15-29-477-004.000-013	Gentry, Leslie A & Scott A Norwine J/T with R/S	11229 W 140TH AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
49	45-15-29-477-005.000-013	Gill, Shirley A & Norman M T / C	11405 140TH AVE	Res-2-Family 20 - 29.99 acres	
50	45-15-32-226-001.000-013	Micic, Zagorka, Trustee	11580 143RD AVE	Cash grain/general farm	Homestead-Suppl, Homestead
51	45-15-32-226-002.000-013	Ivak, Andrew & Loretta R Ivak H&W	14106 WICKER AVE	Res - Vacant Platted lot	
52	45-15-32-226-003.000-013	Ivak, Andrew & Loretta R Ivak H&W	14106 WICKER AVE	Res-1-Family 0 - 9.99 acres	

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**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
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Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
53	45-15-32-276-001.000-013	Weiert, Wallace L & Eleanor	11525 W 143RD AV CL	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Mortgage, Homestead
54	45-15-32-276-002.000-013	Howe, Eric M & Magen E Gralski (otd 07/31/12)	11517 W 143RD AVE	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl, Mortgage
55	45-15-32-276-003.000-013	Micic, Zagorka Tr under Zagorka Micic Tr dtd 2/22/89		Res - Vacant Platted lot	
56	45-15-32-276-004.000-013	Jewett, Charles W	11411 W 143RD AVE	Res-1-Family 0 - 9.99 acres	Mortgage
57	45-15-32-276-005.000-013	Kappas, Louie John & Beth Anne	11529 W 143RD AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
58	45-15-32-276-006.000-013	Kleine, Paul W Tr Tr 3	12719 CALUMET AVE	Ag - Vacant lot	
59	45-15-32-276-007.000-013	Fischer, Karen J	11321 143RD AVE	Unplatted 0 - 9.99 acres	
60	45-15-32-276-008.000-013	Schuldt, H John	14420 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl
61	45-15-32-276-009.000-013	Zajac, Max & Vicki A Zajac	14422 WICKER	Res-1-Family 0 - 9.99 acres	
62	45-15-32-276-010.000-013	Zajac, Max & Vicki A Zajac	14422 WICKER AVE	Res - Vacant Platted lot	
63	45-15-32-276-011.000-013	Micic, Zagorka Tr under Zagorka Micic Tr dtd 2/22/89	14520 WICKER AVE	Res - Vacant Platted lot	
64	45-15-32-276-012.000-013	Hathaway, Jair E & Virginia L H&W	11321 W 143 RD. AVE	One Family Dwelling Platted	Homestead-Suppl, Homestead, Mortgage
65	45-15-32-400-006.000-013	Micic, Zagorka Trs under the Zagorka Micic Trust dtd 02/22/89	14520 WICKER AVE	Cash grain/general farm	
66	45-15-32-400-007.000-013	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd 5/21/09	14822 WICKER AVE	Ag - Vacant lot	
67	45-15-32-400-008.000-013	Metro, James E Trs under the James E Metro Living Tr dtd 11/20/07	WICKER AVE	Unplatted 0 - 9.99 acres	
68	45-15-32-400-009.000-013	Metro, James E Trs under the James E Metro Living Tr dtd 11/20/07	14822 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
69	45-15-33-101-001.000-013	Fitch, John & Caryn	14105 WICKER AVE	One Family Dwelling Platted	Mortgage, Homestead, Homestead-Suppl
70	45-15-33-101-002.000-013	Cummins, Terri Lynn	11117 W 141ST AVE	Res - Vacant Platted lot	
71	45-15-33-101-003.000-013	Cummins, Terri L	10803 W 141ST AVE	One Family Dwelling Platted	Mortgage, Homestead, Homestead-Suppl
72	45-15-33-101-004.000-013	Bradtke, Paul	14111 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
73	45-15-33-101-005.000-013	Eastling, Richard W Sr & Sandra M	14115 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
74	45-15-33-101-006.000-013	Mudy, Stanley J & Shirley A	14209 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead
75	45-15-33-101-007.000-013	R & E Ventures	14215 WICKER AVE	Res-1-Family 0 - 9.99 acres	
76	45-15-33-101-008.000-013	Radzinski, Raymond	14221 WICKER AVE	Res-1-Family 0 - 9.99 acres	Age, Homestead, Homestead-Suppl
77	45-15-33-101-009.000-013	Negovetich, Nicholas A Et Al	14225 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead

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**TOWN OF CEDAR LAKE
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78	45-15-33-101-010.000-013	Manning, Thomas as Trustee of the Manning Trust and Manning Shirley A As Tr of the Manning Tr. as T/C each 1/2 interest	14231 WICKER AVE	Cash grain/general farm	Homestead-Suppl, Mortgage, Homestead
79	45-15-33-126-001.000-013	Boston, Gary S Trs under Tr Agree dtd 03/08/05 Gary S Boston & Shelia M Boston grantors (Gary S Boston R/L)	10741 W 141ST AVE	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
80	45-15-33-126-002.000-013	Boston, Larry & Karen h&w	10703 W 141ST AVE	Cash grain/general farm	Disabled, Homestead-Suppl, Homestead, Mortgage
81	45-15-33-126-005.000-013	Kretz, James J & Cherri Trs u/t/a dtd 2/22/01 known as Kretz Joint Trust	10702 W 141ST AVE	Ag - Vacant lot	
82	45-15-33-151-002.000-013	Daugherty, Ray & Laurie A	14309 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Mortgage, Homestead
83	45-15-33-151-003.000-013	Schreiber, Wendy Tr u/t/a dtd 7/15/08 known as Wendy Schreiber Tr L/E	14315 WICKER AVE	Res-1-Family 0 - 9.99 acres	Mortgage, Homestead, Homestead-Suppl
84	45-15-33-151-004.000-013	Schreiber, Brenda L	14321 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
85	45-15-33-151-006.000-013	Daugherty, Ray and Laurie A, h&w	04309 WICKER AVE	Cash grain/general farm	
86	45-15-33-151-008.000-013	Schreiber, Wendy as succ trs of the Francis Schreiber Tr dtd 06/16/05 (re-recorded)	14325 WICKER AVE	Cash grain/general farm	Homestead, Homestead-Suppl
87	45-15-33-151-010.000-013	Schreiber, Catherine C	14325 WICKER AVE	Cash grain/general farm	
88	45-15-33-151-011.000-013	Schreiber, Douglas J and Brenda L Schreiber H&W	14321 WICKER AVE	Unplatted 0 - 9.99 acres	
89	45-15-33-200-001.000-013	Fritz, Duane E and Corinne R., H&W	14325 WICKER AVE	Ag - Vacant lot	
90	45-15-33-200-002.000-013	Fritz Duane E and Corinne R. Fritz, H&W	14325 WICKER AVE	Ag - Vacant lot	
91	45-15-33-200-003.000-013	Fritz, Duane E and Corinne R., H&W	14325 WICKER AVE	Cash grain/general farm	
92	45-15-33-200-004.000-013	Howkinson, David O Trustee of Tr Agree dtd 12/27/78	14517 PARRISH AVE	Ag - Vacant lot	
93	45-15-33-300-001.000-013	Micic, Zagorka Trustee	14250 WICKER AVE	Cash grain/general farm	
94	45-15-33-300-002.000-013	Hanover Township, Lake County, Indiana	WICKER	Exempt Township	Govt Exempt
95	45-15-33-300-003.000-013	State of Indiana, Department of Natural Resources	WICKER AVE	Exempt State	Govt Exempt
96	45-15-33-300-004.000-013	State of Indiana	WICKER AVE	Exempt State	Govt Exempt
97	45-15-33-300-005.000-013	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd 5/21/09	14822 WICKER AVE	Cash grain/general farm	
98	45-15-33-300-008.000-013	Broe, Robert E Tr Tr Agree dated 4/22/03	WICKER	Cash grain/general farm	

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99	45-15-33-300-009.000-013	Mosure, Sandra S, Jeannine H Cary & Richard A Huseman Trs u/w/t agree dtd 12/30/10 known as Huseman Beneficiary Land Tr	10328 141ST AVE	Cash grain/general farm	
100	45-15-33-400-001.000-013	Fritz, Duane E and Corinne R., H&W	14325 WICKER AVE	Cash grain/general farm	
101	45-15-33-400-002.000-013	Mosure, Sandra S, Jeannine H Cary & Richard A Huseman Trs u/w/t agree dtd 12/30/10 known as Huseman Beneficiary Land Tr	10328 W 151ST AVE	Cash grain/general farm	
102	45-15-33-505-003.000-013	Norfolk Southern Railway Company		State Railroad	
103	45-15-33-505-005.000-013	Norfolk Southern Railway Co		State Railroad	
104	45-19-04-101-001.000-037	State of Indiana, Department of Natural Resources	15210 PARRISH	Exempt State	Govt Exempt
105	45-19-04-101-002.000-037	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd 5/21/09	11100 W 151ST	Cash grain/general farm	
106	45-19-04-101-003.000-037	Meehan, Sean E & Brienne B h&w	10804 W 151ST	Res-1-Family 0 - 9.99 acres	
107	45-19-04-126-001.000-037	Broe, Robert E Tr Tr Agree dated 4/22/03	10330 W 151ST	Cash grain/general farm	
108	45-19-04-126-002.000-037	Huseman, Ryan A & Jessica P h&w	10726 W 151ST	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
109	45-19-04-126-003.000-037	Broe, Robert E & Mary Kay	10630 W 151ST AVE	Res-1-Family 0 - 9.99 acres	Blind, Homestead, Homestead-Suppl
110	45-19-04-126-004.000-037	Huseman, Ryan A and Jessica P Huseman H&W	W 151ST	Cash grain/general farm	
111	45-19-04-201-001.000-037	Huseman, Kenneth A & Patricia A h&w	10328 W 151ST	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
112	45-19-04-201-002.000-037	Huseman Farm Inc	10328 W 151ST	Cash grain/general farm	
113	45-19-04-505-001.000-037	Norfolk Southern Railway Co	10300 W 151ST	State Railroad	
114	45-19-05-226-001.000-037	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd 5/21/09	12100 W 151ST	Cash grain/general farm	
115	45-19-05-226-002.000-037	Homestead Farm Properties LLC	15080 US 41	Commercial Other structure	
116	45-19-05-226-003.000-037	Lake County		Exempt - County	Govt Exempt
117	45-19-04-151-001.000-037	JSNI, LLC	15101 WICKER AVE	Res-1-Family 0 - 9.99 acres	
118	45-19-04-151-002.000-037	JSNI, LLC	15115 WICKER AVE	Res - Vacant Platted lot	
119	45-19-04-151-003.000-037	JSNI, LLC	15127 WICKER	Res-1-Family 0 - 9.99 acres	
120	45-19-04-151-004.000-037	Gregson, Charles R	11103 151ST AVE	One Family Dwelling Platted	Mortgage, Homestead, Homestead-Suppl
121	45-19-04-151-005.000-037	Nemeth, Steve & Angela H&W	11101 151ST AVE	One Family Dwelling Platted	Homestead, Mortgage, Homestead-Suppl
122	45-19-04-151-006.000-037	Antosch, Kathleen A (29% inter) & (Joseph M Lopez & Frances T Lopez AB Living Tr retains 71% inter)	15205 WICKER	Comm. - Vacant land	

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123	45-19-04-151-007.000-037	Meyer, Daniel E.	10951 W 151ST	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
124	45-19-04-151-008.000-037	Bank of America NA	10809 W 151ST	Res-1-Family 0 - 9.99 acres	
125	45-19-04-151-009.000-037	Robinson, Edith	10805 W 151ST	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
126	45-19-04-151-010.000-037	Antosch, Kathleen A (22% inter) & (Joseph M Lopez & Frances T Lopez AB Living Tr retains 78% inter)	15205 WICKER	Other retail structures	
127	45-19-04-151-011.000-037	Antosch, Kathleen A (22% inter) & (Joseph M Lopez & Frances T Lopez AB Living Tr retains 78% inter)	15205 WICKER	Commercial Other structure	
128	45-19-04-151-012.000-037	Lagacy, Eugene G I & Rachel	11021 W 151ST	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
129	45-19-04-176-001.000-037	West Creek Development Company, LLC	15188 MCCOOK ST	Res - Vacant Platted lot	
130	45-19-04-176-002.000-037	West Creek Development Company, LLC	15198 MCCOOK ST	Res - Vacant Platted lot	
131	45-19-04-176-003.000-037	Summers, Matthew M & Jamie L h&w	15212 MCCOOK ST	One Family Dwelling Platted	Homestead, Mortgage, Homestead-Suppl
132	45-19-04-176-004.000-037	Jamies, Arturo & Fernanda h&w	15234 MCCOOK ST	Res - Vacant Platted lot	
133	45-19-04-176-005.000-037	Jaimes, Tomas I & Linda Grah Jaimes h&w	15258 MCCOOK ST	Res - Vacant Platted lot	
134	45-19-04-176-006.000-037	Mish, Brian M & Kyle L h&w	15280 MCCOOK ST	One Family Dwelling Platted	Homestead-Suppl, Homestead, Mortgage
135	45-19-04-177-001.000-037	West Creek Development Company, LLC	15135 MCCOOK ST	Res - Vacant Platted lot	
136	45-19-04-177-002.000-037	Jung, Jerri	15179 MCCOOK ST	One Family Dwelling Platted	Homestead, Mortgage, Homestead-Suppl
137	45-19-04-177-003.000-037	Eskridge, James H & Michele M h&w	15211 MCCOOK ST	One Family Dwelling Platted	Homestead-Suppl, Homestead, Mortgage
138	45-19-04-177-004.000-037	West Creek Development Company, LLC	15227 MCCOOK ST	Res - Vacant Platted lot	
139	45-19-04-177-005.000-037	Malave, Gabriel & Marisa h&w	15249 MCCOOK ST	One Family Dwelling Platted	Homestead, Homestead-Suppl
140	45-19-04-177-006.000-037	West Creek Development Company, LLC	15144 KEILMAN ST	Res - Vacant Platted lot	
141	45-19-04-177-007.000-037	West Creek Development Company, LLC	15178 KEILMAN ST	Res - Vacant Platted lot	
142	45-19-04-177-008.000-037	West Creek Development Company, LLC	15210 KEILMAN ST	Res - Vacant Platted lot	
143	45-19-04-177-009.000-037	West Creek Development Company, LLC	15224 KEILMAN ST	Res - Vacant Platted lot	
144	45-19-04-177-010.000-037	Iversen, Scott	15240 KEILMAN ST	Res - Vacant Platted lot	
145	45-19-04-178-001.000-037	Asche, Craig	10699 W 152ND CT	One Family Dwelling Platted	
146	45-19-04-178-002.000-037	Pusateri, Edward P	10591 W 152ND CT	One Family Dwelling Platted	Homestead, Homestead-Suppl, Mortgage
147	45-19-04-178-003.000-037	Iversen, Scott C	10529 W 152ND CT	One Family Dwelling Platted	Homestead, Homestead-Suppl
148	45-19-04-179-001.000-037	Weyer, Karen A Jr & Guell Lawrence A	10409 W 151TH AVE	Cash grain/general farm	Homestead-Suppl, Mortgage, Homestead
149	45-19-04-179-002.000-037	West Creek Development Company, LLC	15221 KEILMAN ST	Res - Vacant Platted lot	

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150	45-19-04-179-003.000-037	Karney, Brian L	15235 KEILMAN ST	One Family Dwelling Platted	Homestead, Mortgage, Homestead-Suppl
151	45-19-04-179-004.000-037	Karney, Ronald L & Sandra J h&w	15259 KEILMAN ST	Res - Vacant Platted lot	
152	45-19-04-179-005.000-037	Karney, Donald L & Stacy D h&w	15283 KEILMAN ST	One Family Dwelling Platted	Homestead-Suppl, Homestead, Mortgage
153	45-19-04-300-001.000-037	Fox, Daniel	15325 WICKER	Cash grain/general farm	Homestead, Homestead-Suppl
154	45-19-04-300-002.000-037	Wasserott, Clayton H & Edna Rae Wasserott Trs of Clayton & Edna Wasserott Tr dtd 9/5/08 (Both R/L)	15411 WICKER	Res-1-Family 0 - 9.99 acres	Mortgage, Age, Homestead, Homestead-Suppl
155	45-19-04-300-003.000-037	Howard, Nancy K	15425 WICKER	Res-1-Family 0 - 9.99 acres	Age, Homestead, Homestead-Suppl
156	45-19-04-300-004.000-037	Clawson, William R.	15505 S WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl
157	45-19-04-300-005.000-037	Bultema, Peter & Maribeth h&w (Charles F Livengood retains his inter)	15525 WICKER	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl
158	45-19-04-300-006.000-037	Weiland, Candance L	15527 WICKER AVE	Res-1-Family 0 - 9.99 acres	Mortgage, Homestead, Homestead-Suppl
159	45-19-04-300-008.000-037	Janowsky, W. Dean Revoc Tr dtd 6/9/94 (dh)	10409 W 157TH	Cash grain/general farm	
160	45-19-04-300-009.000-037	Hardwick, Donald W & Gail A	10604 157TH AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
161	45-19-04-300-010.000-037	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd 5/21/09	10822 W 157TH	Cash grain/general farm	
162	45-19-04-400-002.000-037	Valich, Edward W as Trs Tr dated 7-22-09 (Corr 10-20- 09 per doc #2009060951 deed was transferred incorrectly)	11102 W 157TH	Cash grain/general farm	
163	45-19-05-276-001.000-037	McGrath, Rita M Tr of McGrath Irrevoc Tr dtd 3/11/09	11317 W 151ST ST	Cash grain/general farm	Homestead-Suppl, Homestead
164	45-19-05-276-002.000-037	Grothaus, Eugene S & Phyllis K	11215 W 151ST	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
165	45-19-05-276-003.000-037	Lee, Marcus Lee Revocable Living Tr	12101 W 155TH	Cash grain/general farm	
166	45-19-05-426-001.000-037	Guffey, Scott R & Patricia J	15506 WICKER	Cash grain/general farm	
167	45-19-05-426-002.000-037	Guffey, Scott R & Patricia J	15506 WICKER	Cash grain/general farm	
168	45-19-05-426-003.000-037	Doandson, Illa Jo	15520 WICKER	Cash grain/general farm	
169	45-19-05-476-001.000-037	Mager, Anna L Tr Et Al	15530 WICKER AVE CL	Ag - Vacant lot	
170	45-19-05-476-002.000-037	Mager, Ann L Tr Et Al	15530 WICKER	Commercial Other structure	
171	45-19-05-476-003.000-037	Dowling, Stephen G and Gail M Dowling H&W	11550 W 157TH AVE	One Family Dwelling Platted	Mortgage, Homestead, Homestead-Suppl
172	45-19-05-476-004.000-037	Harden, Kenneth R & Ruth E h&w	12200 W 151ST	Cash grain/general farm	
173	45-19-05-476-005.000-037	Benton, Donald R & Sandra J	11414 W 157TH	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Mortgage, Homestead
174	45-19-05-476-006.000-037	Benton, Donald R & Sandra J	11414 W 157TH	Ag - Vacant lot	

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
175	45-19-05-476-007.000-037	Harden, Kenneth R & Ruth E h&w	11404 W 157TH	Cash grain/general farm	
176	45-19-05-476-008.000-037	Mc Bain, Charles A	15608 WICKER	Cash grain/general farm	
177	45-19-05-476-009.000-037	Mc Bain, Charles A	15608 WICKER AVE	Ag - Vacant lot	
178	45-19-05-476-010.000-037	Doukas, Pete G & Dina Doukas H&W	15618 WICKER	Cash grain/general farm	Blind, Homestead, Mortgage, Disabled (More
179	45-19-08-200-005.000-037	Devries, Brian R & Deborah L Devries H & W	11555 W 157TH AVE	Cash grain/general farm	Homestead, Homestead-Suppl
180	45-19-08-200-006.000-037	Kass, Frances M Trs of the Frances M Kass Revoc Living Trust Agree dtd 04/11/06 (Frances M Kass R/L)	11411 W 157TH	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
181	45-19-08-200-007.000-037	Doukas, Christos & Stamata h&w	11408 W 157TH	Cash grain/general farm	Homestead-Suppl, Homestead, Mortgage, Disabled
182	45-19-08-200-008.000-037	Makris, Eva R / L Et Al	12541 W 157TH	Cash grain/general farm	
183	45-19-08-200-009.000-037	Mc Cormick, Thomas M & Cynthia L	15926 WICKER AVE	Cash grain/general farm	Homestead-Suppl, Homestead, Mortgage
184	45-19-08-200-010.000-037	Dubord, Louis P Jr & Mary Alice	15940 WICKER	Cash grain/general farm	Homestead, Homestead-Suppl
185	45-19-08-200-011.000-037	Dubord, Louis & Mary Alice	15940 WICKER	Cash grain/general farm	
186	45-19-08-200-012.000-037	Batton, Christopher J & Cindy J Batton J/T R/S	16006 WICKER	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
187	45-19-08-200-013.000-037	Calgaro, Bruno Anthony and Calgaro, Lucia Aurora	12321 W 157TH	Cash grain/general farm	
188	45-19-08-400-003.000-037	Rush, David M & Samuel T Provenzano T/C	16250 WICKER	Cash grain/general farm	
189	45-19-08-400-004.000-037	Blanton, Roger D & Karen J H&W	16252 WICKER	Res-1-Family 0 - 9.99 acres	
190	45-19-08-400-005.000-037	Rush, David M & Samuel T Provenzano T/C	16250 WICKER	Cash grain/general farm	
191	45-19-08-400-006.000-037	Rush, David M & Samuel T Provenzano T/C	16102 WICKER	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
192	45-19-08-400-007.000-037	Shalks, Charles A	16222 WICKER	Cash grain/general farm	Homestead-Suppl, Mortgage, Homestead
193	45-19-08-400-008.000-037	Hake, Harvey & Ebert Susan A	16208 WICKER	Res-1-Family 0 - 9.99 acres	Mortgage, Homestead, Homestead-Suppl
194	45-19-08-400-009.000-037	Krupa, Joseph A & Theresa D	16218 WICKER	Res-1-Family 0 - 9.99 acres	Mortgage, Blind, Homestead, Homestead-Suppl
195	45-19-08-400-010.000-037	Guerra, Santana Jr. and Patricia, H&W	16230 WICKER AVE	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
196	45-19-08-400-011.000-037	Bryant, Douglas L & Linda H	16226 WICKER	Res-1-Family 0 - 9.99 acres	Homestead-Suppl, Homestead, Mortgage
197	45-19-08-400-014.000-037	Janowski, Michael J	12380 W 165TH	Cash grain/general farm	
198	45-19-08-400-015.000-037	Sutton Rental Properties, LLC	16316 WICKER	Cash grain/general farm	
199	45-19-08-400-018.000-037	Nikolich, Milomir	16440 WICKER AVE	Cash grain/general farm	
200	45-19-08-400-019.000-037	Nikolich, Milan	11484 165TH AVE	Res - Vacant Platted lot	
201	45-19-08-400-020.000-037	Nikolich, Milan	11424 165TH AVE	Res-1-Family 0 - 9.99 acres	

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
202	45-19-09-100-002.000-037	Grelick, Ruth M & Earl H Tr 4-17	10909 W 157TH	Res-1-Family 0 - 9.99 acres	
203	45-19-09-100-003.000-037	Northern Ind Public Service Co	9101 W 157TH	Local Light/Heat/Power Cmrd	
204	45-19-09-100-004.000-037	Lake County Trust Company Tr#5283		Cash grain/general farm	
205	45-19-09-300-001.000-037	Lake County Trust Co Tr#5283 9/20/01	16021 WICKER	Cash grain/general farm	
206	45-19-09-505-001.000-037	Norfolk Southern Railway Co	9000 W 157TH	State Railroad	
207	45-19-16-100-002.000-037	Southcreek Towers, LLC		Cash grain/general farm	
208	45-19-16-100-003.000-037	Lake County Trust Company Tr #4854	16821 WICKER AVE	Cash grain/general farm	Mortgage, Homestead, Homestead-Suppl
209	45-19-16-100-004.000-037	Kleine, Paul W and Rose Marie Kleine H&W	WICKER AVE	Cash grain/general farm	
210	45-19-16-100-005.000-037	Southcreek Towers, LLC	WICKER AVE	Cash grain/general farm	
211	45-19-16-200-010.000-037	Southcreek Towers, LLC	WICKER AVE	Cash grain/general farm	
212	45-19-16-300-001.000-037	Southcreek Towers, LLC		Cash grain/general farm	
213	45-19-16-300-002.000-037	J-3 Properties, LLC	17011 WICKER AVE	Cash grain/general farm	
214	45-19-16-300-003.000-037	Southcreek Towers, LLC	17300 WICKER AVE	Ag - Vacant lot	
215	45-19-16-300-004.000-037	Southcreek Towers, LLC		Cash grain/general farm	
216	45-19-16-300-005.000-037	Kramer, John F & Joyce E Trs under John F Kramer Liv Tr dtd 8/15/12 (undiv 1/2 inter) & Joyce E & John F Kramer Trs under Joyce E Kramer Liv Tr dtd 8/15/12 (undiv 1/2 inter)		Cash grain/general farm	
217	45-19-16-300-006.000-037	Wagner, Sally J & Jerry J Tr Et Al	16605 PARRISH AVE	Cash grain/general farm	
218	45-19-16-300-007.000-037	Chesner, Daniel T & Lisa S h&w	16407 PARRISH AVE	Cash grain/general farm	
219	45-19-16-300-008.000-037	Cole, Richard L & Catherine J	10516 W 173RD AVE	Cash grain/general farm	Homestead-Suppl, Homestead
220	45-19-16-300-009.000-037	Cole, Charles C & Debra E	10606 W 173RD AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Homestead-Suppl
221	45-19-16-300-010.000-037	Randazzo, Andrew M & Rebecca A	10408 W 173RD AVE	Res-1-Family 0 - 9.99 acres	Homestead, Mortgage, Disabled, Homestead-Suppl
222	45-19-16-400-001.000-037	Gearhart, Richard E & Connie L h&w	10002 W 173RD AVE	Res-1-Family 20 - 29.99 acres	Homestead-Suppl, Homestead, Mortgage
223	45-19-16-400-002.000-037	Whisler, A E Jr & Sharon L	10430 173RD AVE	Res-1-Family 0 - 9.99 acres	Homestead, Homestead-Suppl
224	45-19-16-400-003.000-037	Whisler, A E Jr & Sharon L	10410 173RD AVE	One Family Dwelling Platted	
225	45-19-16-400-016.000-037	Chesner, Daniel T & Lisa S h&w (re-recorded)	W 173RD AVE	Ag - Vacant lot	
226	45-19-16-400-017.000-037	Sorensen, John R & Jennifer McCormick h&w	10304 W 173RD AVE	Cash grain/general farm	Homestead, Homestead-Suppl
227	45-19-16-505-001.000-037	Norfolk Southern Railway Co		State Railroad	Govt Exempt

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Real Property Permanent Parcel Numbers (Key Numbers) within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
228	45-19-17-200-005.000-037	Lake County Trust Co Tr 4265		Cash grain/general farm	
229	45-19-17-200-006.000-037	The Revocable Trust Agreemtn of Doree J. Dewes		Cash grain/general farm	
230	45-19-17-200-007.000-037	Dewes, Dorrie J. TR 1/2 Interest Dewes, Dorrie J Retains 1/2 Interest as Individual	16768 HIGHWAY NO. 41	Industrial other structures	
231	45-19-17-400-001.000-037	Watt, Monte J & Jean A		Cash grain/general farm	
232	45-19-17-400-002.000-037	Lake County Trust Co Tr Tr 4796	13105 W 165TH AVE	Cash grain/general farm	

Prepared by:

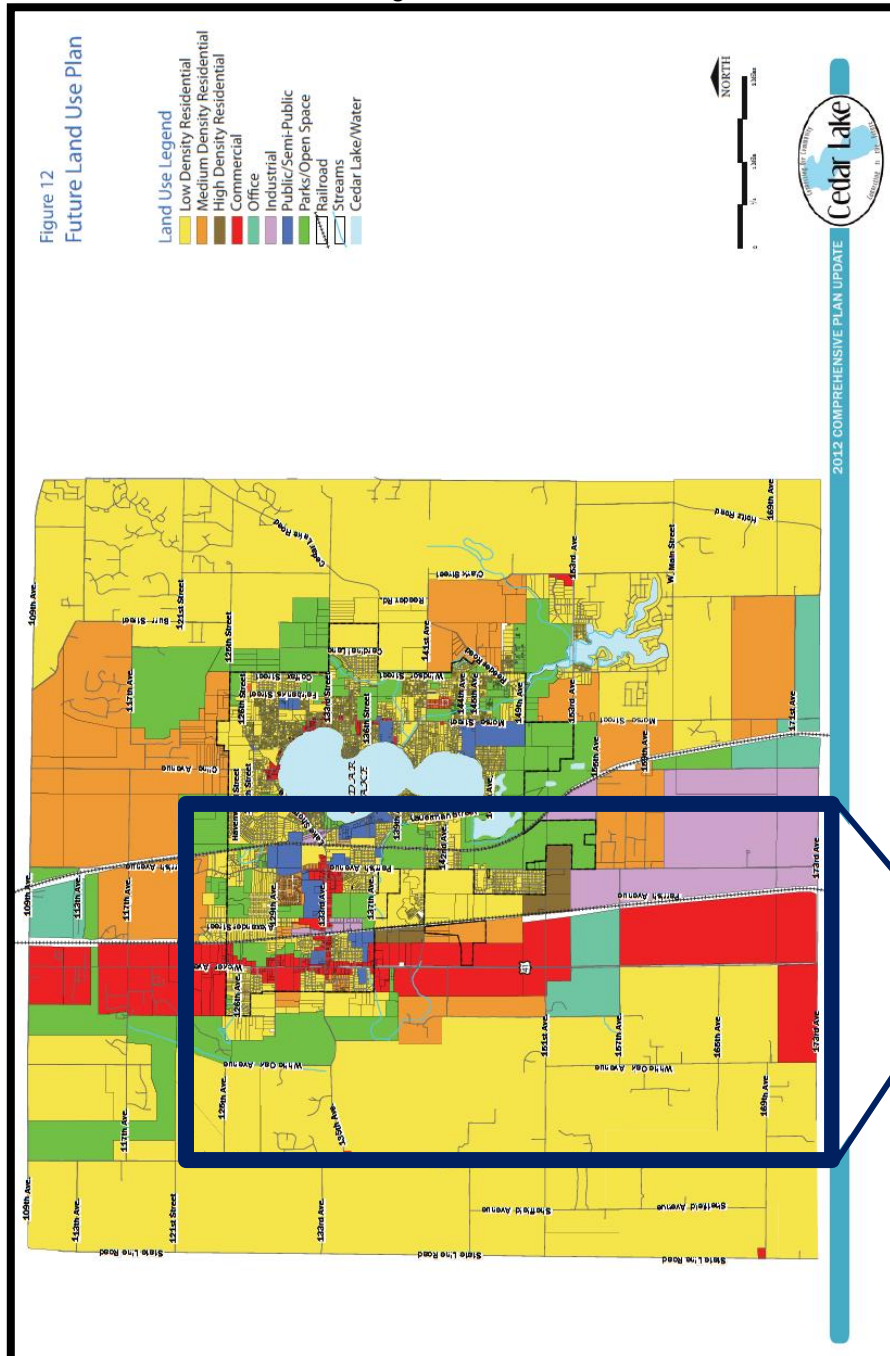


EXHIBIT D

TOWN OF CEDAR LAKE CEDAR LAKE, INDIANA

Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area

2012 Comprehensive Plan Update
Figure 12: Future Land Use Plan



See Inset Detail for the
2014 Annexation Area
on Page D-2.

TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA

Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area

2012 Comprehensive Plan Update
Figure 12: Future Land Use Plan - Inset Detail for the 2014 Annexation Area

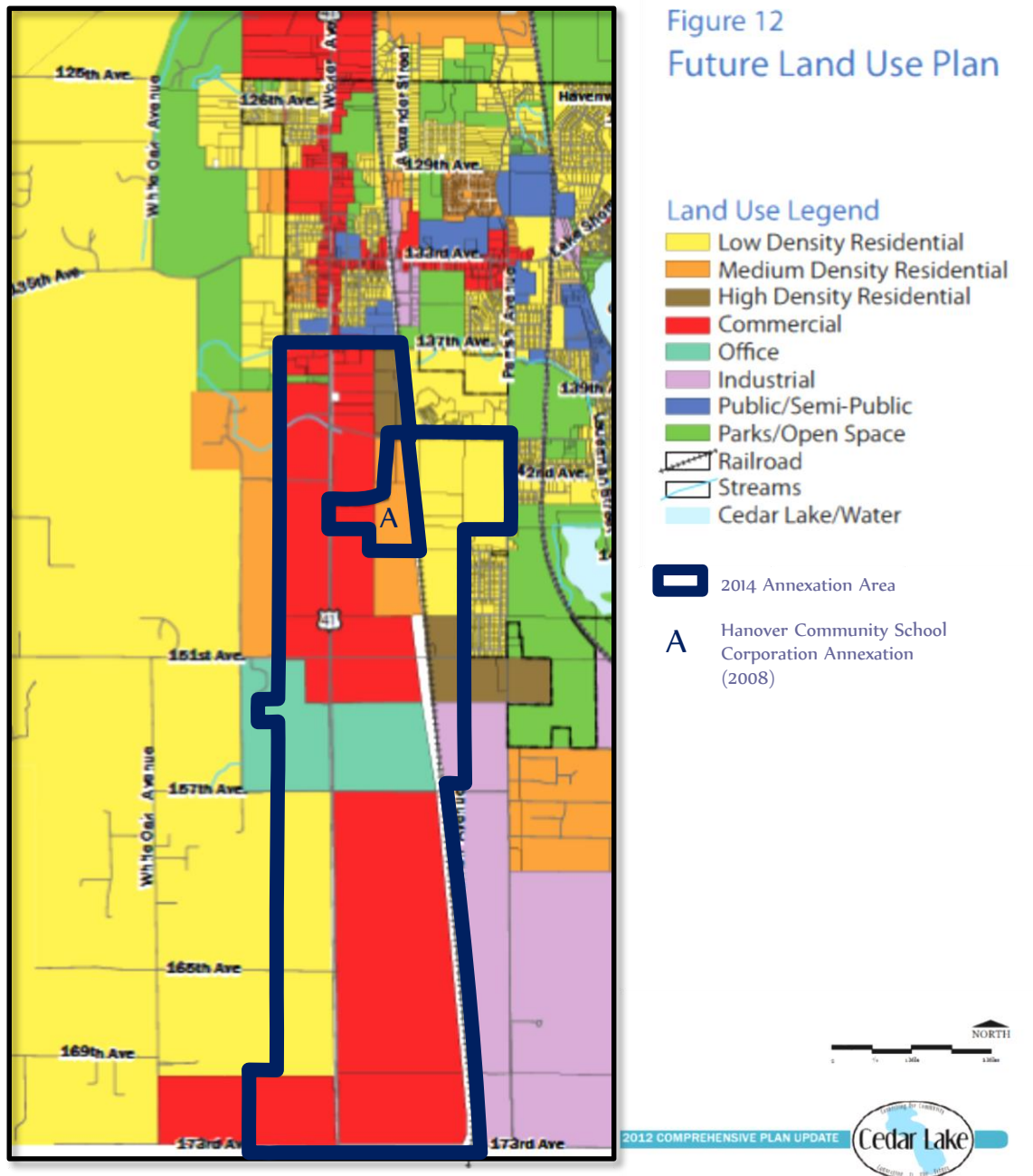


EXHIBIT E

TOWN OF CEDAR LAKE CEDAR LAKE, INDIANA

Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area

List of Individual Components Classified as
Agricultural/Cash Grain/General Farm

**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Agricultural/Farm Property Assessment Classifications within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
1	45-15-28-301-007.000-013	Micic, Zagorka, Trustee	14520 WICKER AVE	Ag - Vacant lot	
2	45-15-28-376-005.000-013	Kretz, Donald T Tr u/w/t/ agree dtd 12/12/00 R/L		Ag - Vacant lot	
3	45-15-29-476-001.000-013	Gill, Shirley A & Norman Gill T/C	13928 WICKER AVE	Ag - Vacant lot	
4	45-15-32-276-006.000-013	Kleine, Paul W Tr Tr 3	12719 CALUMET AVE	Ag - Vacant lot	
5	45-15-32-400-007.000-013	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd	14822 WICKER AVE	Ag - Vacant lot	
6	45-15-33-126-005.000-013	Kretz, James J & Cherri Trs u/t/a dtd 2/22/01 known as	10702 W 141ST AVE	Ag - Vacant lot	
7	45-15-33-200-001.000-013	Fritz, Duane E and Corinne R., H&W	14325 WICKER AVE	Ag - Vacant lot	
8	45-15-33-200-002.000-013	Fritz Duane E and Corinne R. Fritz, H&W	14325 WICKER AVE	Ag - Vacant lot	
9	45-15-33-200-004.000-013	Howkinson, David O Trustee of Tr Agree dtd 12/27/78	14517 PARRISH AVE	Ag - Vacant lot	
10	45-19-05-476-001.000-037	Mager, Anna L Tr Et Al	15530 WICKER AVE CL	Ag - Vacant lot	
11	45-19-05-476-006.000-037	Benton, Donald R & Sandra J	11414 W 157TH	Ag - Vacant lot	
12	45-19-05-476-009.000-037	Mc Bain, Charles A	15608 WICKER AVE	Ag - Vacant lot	
13	45-19-16-300-003.000-037	Southcreek Towers, LLC	17300 WICKER AVE	Ag - Vacant lot	
14	45-19-16-400-016.000-037	Chesner, Daniel T & Lisa S h&w (re-recorded)	W 173RD AVE	Ag - Vacant lot	
15	45-15-28-301-006.000-013	Micic, Zagorka, Trustee	14520 WICKER AVE	Cash grain/general farm	
16	45-15-28-326-001.000-013	Kretz, Tricia	10702 W 141ST AVE	Cash grain/general farm	
17	45-15-28-326-002.000-013	Kretz, Tricia	10702 W 141ST AVE	Cash grain/general farm	
18	45-15-28-376-002.000-013	Kretz, Donald T and Janice M Kretz H&W	10702 W 141ST AVE	Cash grain/general farm	Homestead, Homestead-Suppl
19	45-15-29-426-004.000-013	Canty, Elizabeth A & Stewart A Clark W & H (Corr 5-31-	13650 WICKER AVE	Cash grain/general farm	
20	45-15-32-226-001.000-013	Micic, Zagorka, Trustee	11580 143RD AVE	Cash grain/general farm	Homestead-Suppl, Homestead
21	45-15-32-400-006.000-013	Micic, Zagorka Trs under the Zagorka Micic Trust dtd	14520 WICKER AVE	Cash grain/general farm	
22	45-15-33-101-010.000-013	Manning, Thomas as Trustee of the Manning Trust and	14231 WICKER AVE	Cash grain/general farm	Homestead-Suppl, Mortgage, Homestead
23	45-15-33-126-001.000-013	Boston, Gary S Trs under Tr Agree dtd 03/08/05 Gary S	10741 W 141ST AVE	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
24	45-15-33-126-002.000-013	Boston, Larry & Karen h&w	10703 W 141ST AVE	Cash grain/general farm	Disabled, Homestead-Suppl, Homestead, Mortgage
25	45-15-33-151-006.000-013	Daugherty, Ray and Laurie A, h&w	04309 WICKER AVE	Cash grain/general farm	
26	45-15-33-151-008.000-013	Schreiber, Wendy as succ trs of the Francis Schreiber Tr	14325 WICKER AVE	Cash grain/general farm	
27	45-15-33-151-010.000-013	Schreiber, Catherine C	14325 WICKER AVE	Cash grain/general farm	Homestead, Homestead-Suppl
28	45-15-33-200-003.000-013	Fritz, Duane E and Corinne R., H&W	14325 WICKER AVE	Cash grain/general farm	
29	45-15-33-300-001.000-013	Micic, Zagorka Trustee	14250 WICKER AVE	Cash grain/general farm	

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Agricultural/Farm Property Assessment Classifications within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
30	45-15-33-300-005.000-013	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd	14822 WICKER AVE	Cash grain/general farm	
31	45-15-33-300-008.000-013	Broe, Robert E Tr Tr Agree dated 4/22/03	WICKER	Cash grain/general farm	
32	45-15-33-300-009.000-013	Mosure, Sandra S, Jeannine H Cary & Richard A Huseman Trs u/w/t agree dtd 12/30/10 known as Huseman Beneficiary Land Tr	10328 141ST AVE	Cash grain/general farm	
33	45-15-33-400-001.000-013	Fritz, Duane E and Corinne R., H&W	14325 WICKER AVE	Cash grain/general farm	
34	45-15-33-400-002.000-013	Mosure, Sandra S, Jeannine H Cary & Richard A Huseman Trs u/w/t agree dtd 12/30/10 known as Huseman Beneficiary Land Tr	10328 W 151ST AVE	Cash grain/general farm	
35	45-19-04-101-002.000-037	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd 5/21/09	11100 W 151ST	Cash grain/general farm	
36	45-19-04-126-001.000-037	Broe, Robert E Tr Tr Agree dated 4/22/03	10330 W 151ST	Cash grain/general farm	
37	45-19-04-126-004.000-037	Huseman, Ryan A and Jessica P Huseman H&W	W 151ST	Cash grain/general farm	
38	45-19-04-201-001.000-037	Huseman, Kenneth A & Patricia A h&w	10328 W 151ST	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
39	45-19-04-201-002.000-037	Huseman Farm Inc	10328 W 151ST	Cash grain/general farm	
40	45-19-05-226-001.000-037	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd	12100 W 151ST	Cash grain/general farm	
41	45-19-04-151-012.000-037	Lagacy, Eugene G I & Rachel	11021 W 151ST	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
42	45-19-04-179-001.000-037	Weyer, Karen A Jr & Guell Lawrence A	10409 W 151TH AVE	Cash grain/general farm	Homestead-Suppl, Mortgage, Homestead
43	45-19-04-300-001.000-037	Fox, Daniel	15325 WICKER	Cash grain/general farm	Homestead, Homestead-Suppl
44	45-19-04-300-008.000-037	Janowsky, W. Dean Revoc Tr dtd 6/9/94 (dh)	10409 W 157TH	Cash grain/general farm	
45	45-19-04-300-010.000-037	Huseman, Dale R & Kenneth A Huseman Trs u/t/a dtd	10822 W 157TH	Cash grain/general farm	
46	45-19-04-400-002.000-037	Valich, Edward W as Trs Tr dated 7-22-09 (Corr 10-20-	11102 W 157TH	Cash grain/general farm	
47	45-19-05-276-001.000-037	McGrath, Rita M Tr of McGrath Irrevoc Tr dtd 3/11/09	11317 W 151ST ST	Cash grain/general farm	Homestead-Suppl, Homestead
48	45-19-05-276-003.000-037	Lee, Marcus Lee Revocable Living Tr	12101 W 155TH	Cash grain/general farm	
49	45-19-05-426-001.000-037	Guffey, Scott R & Patricia J	15506 WICKER	Cash grain/general farm	
50	45-19-05-426-002.000-037	Guffey, Scott R & Patricia J	15506 WICKER	Cash grain/general farm	
51	45-19-05-426-003.000-037	Doanldson, Illa Jo	15520 WICKER	Cash grain/general farm	
52	45-19-05-476-004.000-037	Harden, Kenneth R & Ruth E h&w	12200 W 151ST	Cash grain/general farm	
53	45-19-05-476-007.000-037	Harden, Kenneth R & Ruth E h&w	11404 W 157TH	Cash grain/general farm	
54	45-19-05-476-008.000-037	Mc Bain, Charles A	15608 WICKER	Cash grain/general farm	

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Agricultural/Farm Property Assessment Classifications within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
55	45-19-05-476-010.000-037	Doukas, Pete G & Dina Doukas H&W	15618 WICKER	Cash grain/general farm	Blind, Homestead, Mortgage, Disabled (More
56	45-19-08-200-005.000-037	Devries, Brian R & Deborah L Devries H & W	11555 W 157TH AVE	Cash grain/general farm	Homestead, Homestead-Suppl
57	45-19-08-200-006.000-037	Kass, Frances M Trs of the Frances M Kass Revoc	11411 W 157TH	Cash grain/general farm	Homestead, Mortgage, Homestead-Suppl
58	45-19-08-200-007.000-037	Doukas, Christos & Stamata h&w	11408 W 157TH	Cash grain/general farm	Homestead-Suppl, Homestead, Mortgage, Disabled
59	45-19-08-200-008.000-037	Makris, Eva R / L Et Al	12541 W 157TH	Cash grain/general farm	
60	45-19-08-200-009.000-037	Mc Cormick, Thomas M & Cynthia L	15926 WICKER AVE	Cash grain/general farm	Homestead-Suppl, Homestead, Mortgage
61	45-19-08-200-010.000-037	Dubord, Louis P Jr & Mary Alice	15940 WICKER	Cash grain/general farm	Homestead, Homestead-Suppl
62	45-19-08-200-011.000-037	Dubord, Louis & Mary Alice	15940 WICKER	Cash grain/general farm	
63	45-19-08-200-013.000-037	Calgaro, Bruno Anthony and Calgaro, Lucia Aurora	12321 W 157TH	Cash grain/general farm	
64	45-19-08-400-003.000-037	Rush, David M & Samuel T Provenzano T/C	16250 WICKER	Cash grain/general farm	
65	45-19-08-400-005.000-037	Rush, David M & Samuel T Provenzano T/C	16250 WICKER	Cash grain/general farm	
66	45-19-08-400-007.000-037	Shalks, Charles A	16222 WICKER	Cash grain/general farm	Homestead-Suppl, Mortgage, Homestead
67	45-19-08-400-014.000-037	Janowski, Michael J	12380 W 165TH	Cash grain/general farm	
68	45-19-08-400-015.000-037	Sutton Rental Properties, LLC	16316 WICKER	Cash grain/general farm	
69	45-19-08-400-018.000-037	Nikolich, Milomir	16440 WICKER AVE	Cash grain/general farm	
70	45-19-09-100-004.000-037	Lake County Trust Company Tr#5283		Cash grain/general farm	
71	45-19-09-300-001.000-037	Lake County Trust Co Tr#5283 9/20/01	16021 WICKER	Cash grain/general farm	
72	45-19-16-100-002.000-037	Southcreek Towers, LLC		Cash grain/general farm	
73	45-19-16-100-003.000-037	Lake County Trust Company Tr #4854	16821 WICKER AVE	Cash grain/general farm	Mortgage, Homestead, Homestead-Suppl
74	45-19-16-100-004.000-037	Kleine, Paul W and Rose Marie Kleine H&W	WICKER AVE	Cash grain/general farm	
75	45-19-16-100-005.000-037	Southcreek Towers, LLC	WICKER AVE	Cash grain/general farm	
76	45-19-16-200-010.000-037	Southcreek Towers, LLC	WICKER AVE	Cash grain/general farm	
77	45-19-16-300-001.000-037	Southcreek Towers, LLC		Cash grain/general farm	
78	45-19-16-300-002.000-037	J-3 Properties, LLC	17011 WICKER AVE	Cash grain/general farm	
79	45-19-16-300-004.000-037	Southcreek Towers, LLC		Cash grain/general farm	
80	45-19-16-300-005.000-037	Kramer, John F & Joyce E Trs under John F Kramer Liv Tr dtd 8/15/12 (undiv 1/2 inter) & Joyce E & John F Kramer Trs under Joyce E Kramer Liv Tr dtd 8/15/12 (undiv 1/2 inter)		Cash grain/general farm	
81	45-19-16-300-006.000-037	Wagner, Sally J & Jerry J Tr Et Al	16605 PARRISH AVE	Cash grain/general farm	

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Agricultural/Farm Property Assessment Classifications within the 2014 Annexation Area

Line	Real Property Key Number	Current Owner (as of March 1, 2013)	Parcel Address	Real Property Assessment Classification	Real Property Deduction(s) Applied
82	45-19-16-300-007.000-037	Chesner, Daniel T & Lisa S h&w	16407 PARRISH AVE	Cash grain/general farm	
83	45-19-16-300-008.000-037	Cole, Richard L & Catherine J	10516 W 173RD AVE	Cash grain/general farm	Homestead-Suppl, Homestead
84	45-19-16-400-017.000-037	Sorensen, John R & Jennifer McCormick h&w	10304 W 173RD AVE	Cash grain/general farm	Homestead, Homestead-Suppl
85	45-19-17-200-005.000-037	Lake County Trust Co Tr 4265		Cash grain/general farm	
86	45-19-17-200-006.000-037	The Revocable Trust Agreemtn of Doree J. Dewes		Cash grain/general farm	
87	45-19-17-400-001.000-037	Watt, Monte J & Jean A		Cash grain/general farm	
88	45-19-17-400-002.000-037	Lake County Trust Co Tr Tr 4796	13105 W 165TH AVE	Cash grain/general farm	

Prepared by:



Lake County Planning Commission Zoning Map DEVELOPMENT TARGET AREAS LAKE COUNTY, INDIANA

Prepared November 2000 by:
The Office of the Lake County Surveyor

George W. Van Til
Lake County Surveyor



2014 Annexation Area



Hanover Community School
Corporation Annexation (2008)



Inset Map

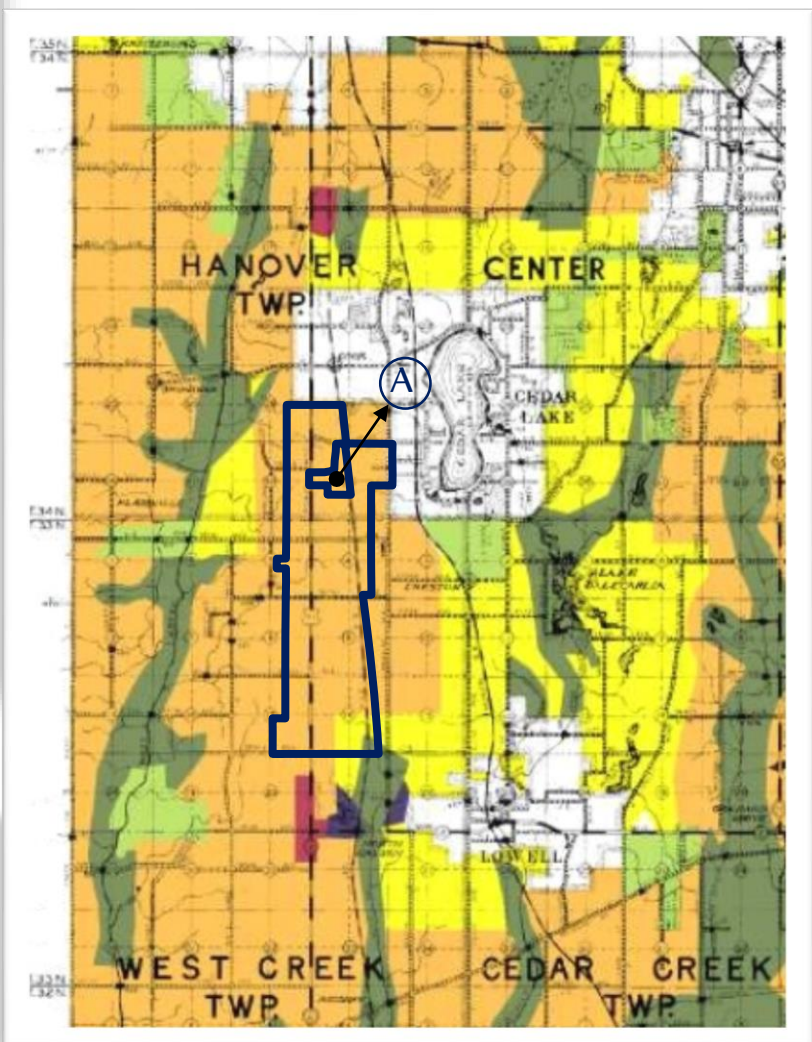
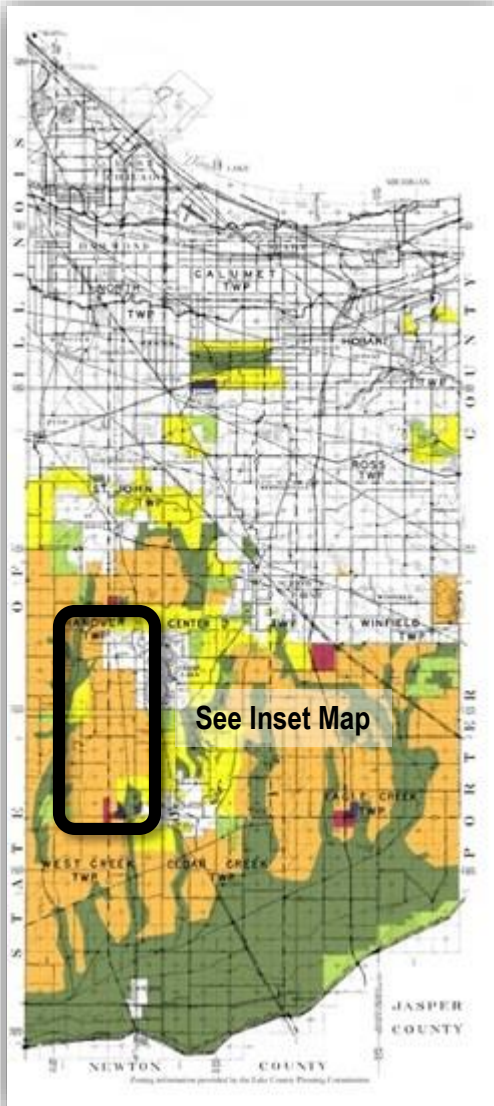


EXHIBIT G

TOWN OF CEDAR LAKE CEDAR LAKE, INDIANA

Written Fiscal Plan: 2014 Annexation of the U. S. Route 41 Annexation Area

Assessment Data for Real Permanent Parcel Numbers within the 2014 Annexation Area: Lake County MS4 Clean Water Act Fee

**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

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Lake County MS4 Clean Water Act Fee

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² Source: Real Property Maintenance Reports. Office of the Lake County Auditor. October 29, 2014.

Line	Real Property Key Number	Class Code	PRC Acres	Lake County Phase II MS 4 User Fee ¹			ASSESSMENT DATA (March 1, 2013 Assessment Date)			Pay 2014 Taxes Due	
				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
1	45-15-28-301-001.000-013	511	0.490	45.00	3.75	45.00	126,100	76,140	49,960	362.16	362.16
2	45-15-28-301-002.000-013	501	0.354	22.20	1.85	22.20	2,500	-	2,500	18.12	18.12
3	45-15-28-301-003.000-013	511	0.273	45.00	3.75	45.00	145,400	82,265	63,135	457.67	457.67
4	45-15-28-301-004.000-013	429	2.428	81.00	6.75	81.00	694,900	-	694,900	5,037.33	5,037.33
5	45-15-28-301-006.000-013	101	14.500	35.40	2.95	35.40	22,100	-	22,100	160.20	-
6	45-15-28-301-007.000-013	100	14.622	22.20	1.85	22.20	4,200	-	4,200	30.45	-
7	45-15-28-326-001.000-013	101	0.250	35.40	2.95	35.40	400	-	400	2.90	-
8	45-15-28-326-002.000-013	101	10.250	35.40	2.95	35.40	6,100	-	6,100	44.22	-
9	45-15-28-326-003.000-013	510	0.841	39.60	3.30	39.60	117,300	70,305	46,995	340.67	340.67
10	45-15-28-351-001.000-013	511	1.220	45.00	3.75	45.00	160,000	82,965	77,035	558.43	558.43
11	45-15-28-351-002.000-013	511	7.884	45.00	3.75	45.00	133,600	66,095	67,505	489.34	489.34
12	45-15-28-351-003.000-013	511	10.000	45.00	3.75	45.00	270,000	93,650	176,350	1,278.36	1,278.36
13	45-15-28-351-004.000-013	500	0.090	22.20	1.85	22.20	1,000	-	1,000	7.25	7.25
14	45-15-28-351-005.000-013	510	1.000	39.60	3.30	39.60	55,800	-	55,800	404.49	404.49
15	45-15-28-351-006.000-013	520	1.000	39.60	3.80	45.60	171,700	-	171,700	1,244.65	1,244.65
16	45-15-28-351-007.000-013	500	1.000	22.20	1.85	22.20	4,000	-	4,000	29.00	29.00
17	45-15-28-351-008.000-013	510	0.990	39.60	3.30	39.60	245,400	130,620	114,780	832.04	832.04
18	45-15-28-351-009.000-013	500	0.011	22.20	1.85	22.20	100	-	100	0.72	0.72
19	45-15-28-351-010.000-013	510	1.000	39.60	3.30	39.60	119,200	70,970	48,230	349.62	349.62
20	45-15-28-351-011.000-013	500	0.130	22.20	1.85	22.20	1,300	-	1,300	9.42	9.42

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

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				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
21	45-15-28-351-012.000-013	510	0.880	39.60	3.30	39.60	125,700	76,245	49,455	358.50	358.50
22	45-15-28-351-013.000-013	510	1.000	39.60	3.30	39.60	111,300	80,685	30,615	221.93	221.93
23	45-15-28-351-014.000-013	510	0.458	39.60	3.30	39.60	155,000	-	155,000	1,123.60	1,123.60
24	45-15-28-351-015.000-013	455	1.395	87.00	7.25	87.00	139,900	-	139,900	1,014.14	1,014.14
25	45-15-28-351-016.000-013	510	1.000	39.60	3.30	39.60	94,900	65,465	29,435	213.37	213.37
26	45-15-28-351-017.000-013	510	1.000	39.60	3.30	39.60	149,900	84,715	65,185	472.53	472.53
27	45-15-28-351-018.000-013	510	2.360	39.60	3.30	39.60	173,000	86,160	86,840	629.50	629.50
28	45-15-28-352-001.000-013	510	3.231	39.60	3.30	39.60	117,100	-	117,100	848.86	848.86
29	45-15-28-376-001.000-013	511	0.488	45.00	3.75	45.00	179,400	92,040	87,360	633.27	633.27
30	45-15-28-376-002.000-013	101	11.930	35.40	2.95	35.40	214,900	68,415	146,485	1,061.87	-
31	45-15-28-376-004.000-013	512	11.420	45.00	3.75	45.00	95,800	-	95,800	694.45	694.45
32	45-15-28-376-005.000-013	100	13.393	22.20	1.85	22.20	23,100	-	23,100	167.45	-
33	45-15-29-426-001.000-013	511	6.980	45.00	3.75	45.00	365,600	142,265	223,335	1,618.96	1,618.96
34	45-15-29-426-002.000-013	429	3.020	81.00	6.75	81.00	253,000	-	253,000	1,834.00	1,834.00
35	45-15-29-426-003.000-013	511	2.230	45.00	3.75	45.00	79,500	53,986	25,514	184.95	184.95
36	45-15-29-426-004.000-013	101	12.770	39.60	2.95	35.40	224,900	-	224,900	1,630.30	-
37	45-15-29-426-005.000-013	511	5.401	45.00	3.75	45.00	185,600	-	185,600	1,345.41	1,345.41
38	45-15-29-426-006.000-013	501	0.429	22.20	1.85	22.20	2,700	-	2,700	19.57	19.57
39	45-15-29-426-007.000-013	511	1.731	45.00	3.75	45.00	174,200	103,845	70,355	510.00	510.00
40	45-15-29-426-008.000-013	511	7.500	45.00	3.75	45.00	276,700	71,555	205,145	1,487.10	1,487.10
41	45-15-29-476-001.000-013	100	9.000	22.20	1.85	22.20	5,500	-	5,500	39.87	-

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
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				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
42	45-15-29-476-002.000-013	511	1.000	45.00	3.75	45.00	128,100	67,155	60,945	441.79	441.79
43	45-15-29-476-003.000-013	511	0.290	45.00	3.75	45.00	97,300	66,270	31,030	224.94	224.94
44	45-15-29-476-004.000-013	511	2.010	45.00	3.75	45.00	141,900	80,165	61,735	447.52	447.52
45	45-15-29-477-001.000-013	501	1.750	22.20	1.85	22.20	7,000	-	7,000	50.74	50.74
46	45-15-29-477-002.000-013	511	0.351	45.00	3.75	45.00	93,800	-	93,800	679.96	679.96
47	45-15-29-477-003.000-013	511	0.290	45.00	3.75	45.00	137,100	80,235	56,865	412.21	412.21
48	45-15-29-477-004.000-013	511	0.379	45.00	3.75	45.00	124,100	75,405	48,695	352.99	352.99
49	45-15-29-477-005.000-013	523	24.930	-	-	-	248,300	-	248,300	1,799.93	1,799.93
50	45-15-32-226-001.000-013	101	38.600	52.20	2.95	35.40	465,100	176,040	289,060	2,095.40	-
51	45-15-32-226-002.000-013	500	1.000	22.20	1.85	22.20	3,200	-	3,200	23.20	23.20
52	45-15-32-226-003.000-013	511	0.400	45.00	3.75	45.00	80,800	-	80,800	585.72	585.72
53	45-15-32-276-001.000-013	511	3.084	45.00	3.75	45.00	219,500	106,170	113,330	821.53	821.53
54	45-15-32-276-002.000-013	511	3.000	45.00	3.75	45.00	199,800	95,495	104,305	756.11	756.11
55	45-15-32-276-003.000-013	500	6.500	22.20	1.85	22.20	20,000	-	20,000	144.98	144.98
56	45-15-32-276-004.000-013	511	1.500	45.00	3.75	45.00	141,100	3,000	138,100	1,001.09	1,001.09
57	45-15-32-276-005.000-013	511	2.416	45.00	3.75	45.00	188,300	92,135	96,165	697.10	697.10
58	45-15-32-276-006.000-013	100	6.500	22.20	1.85	22.20	5,000	-	5,000	36.25	-
59	45-15-32-276-007.000-013	501	2.000	22.20	1.85	22.20	8,000	-	8,000	57.99	57.99
60	45-15-32-276-008.000-013	511	5.000	45.00	3.75	45.00	202,300	-	202,300	1,466.47	1,466.47
61	45-15-32-276-009.000-013	511	2.000	45.00	3.75	45.00	137,300	-	137,300	995.29	995.29
62	45-15-32-276-010.000-013	500	6.000	22.20	1.85	22.20	24,000	-	24,000	173.98	173.98

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

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63	45-15-32-276-011.000-013	500	2.000	22.20	1.85	22.20	32,000	-	32,000	231.97	231.97
64	45-15-32-276-012.000-013	510	1.500	39.60	3.30	39.60	170,600	90,070	80,530	583.76	583.76
65	45-15-32-400-006.000-013	101	40.000	35.40	2.95	35.40	92,200	-	92,200	668.36	-
66	45-15-32-400-007.000-013	100	38.500	22.20	1.85	22.20	116,900	-	116,900	847.41	-
67	45-15-32-400-008.000-013	501	0.498	22.20	1.85	22.20	3,000	-	3,000	21.75	21.75
68	45-15-32-400-009.000-013	511	2.537	45.00	3.75	45.00	261,900	100,815	161,085	1,167.71	1,167.71
69	45-15-33-101-001.000-013	510	3.530	39.60	3.30	39.60	217,500	103,020	114,480	829.87	829.87
70	45-15-33-101-002.000-013	500	0.500	22.20	1.85	22.20	3,000	-	3,000	21.75	21.75
71	45-15-33-101-003.000-013	510	0.500	39.60	3.30	39.60	71,500	55,762	15,738	114.08	114.08
72	45-15-33-101-004.000-013	511	0.932	45.00	3.75	45.00	132,000	75,860	56,140	406.96	406.96
73	45-15-33-101-005.000-013	511	1.203	45.00	3.75	45.00	142,400	79,500	62,900	455.96	455.96
74	45-15-33-101-006.000-013	511	3.365	45.00	3.75	45.00	131,900	64,600	67,300	487.86	487.86
75	45-15-33-101-007.000-013	511	1.000	45.00	3.75	45.00	110,700	-	110,700	802.46	802.46
76	45-15-33-101-008.000-013	511	1.500	45.00	3.75	45.00	98,800	75,260	23,540	170.64	170.64
77	45-15-33-101-009.000-013	511	2.000	45.00	3.75	45.00	87,900	56,270	31,630	229.29	229.29
78	45-15-33-101-010.000-013	101	26.280	35.40	2.95	35.40	367,100	99,310	267,790	1,941.21	-
79	45-15-33-126-001.000-013	101	10.150	52.20	2.95	35.40	190,000	88,740	101,260	734.03	-
80	45-15-33-126-002.000-013	101	10.150	52.20	2.95	35.40	200,000	109,200	90,800	658.21	-
81	45-15-33-126-005.000-013	100	8.040	22.20	1.85	22.20	5,200	-	5,200	37.69	-
82	45-15-33-151-002.000-013	511	0.531	45.00	3.75	45.00	128,800	77,330	51,470	373.11	373.11
83	45-15-33-151-003.000-013	511	0.508	45.00	3.75	45.00	126,200	75,965	50,235	364.15	364.15

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**TOWN OF CEDAR LAKE
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84	45-15-33-151-004.000-013	511	0.569	45.00	3.75	45.00	274,400	128,290	146,110	1,059.15	1,059.15
85	45-15-33-151-006.000-013	101	5.000	22.20	2.95	35.40	31,500	-	31,500	228.34	-
86	45-15-33-151-008.000-013	101	4.825	-	2.95	35.40	1,800	-	1,800	13.05	-
87	45-15-33-151-010.000-013	101	4.820	35.40	2.95	35.40	183,300	89,310	93,990	681.33	-
88	45-15-33-151-011.000-013	501	0.530	35.40	1.85	22.20	2,100	-	2,100	15.22	15.22
89	45-15-33-200-001.000-013	100	51.500	22.20	1.85	22.20	70,600	-	70,600	511.78	-
90	45-15-33-200-002.000-013	100	22.950	22.20	1.85	22.20	37,500	-	37,500	271.84	-
91	45-15-33-200-003.000-013	101	10.000	35.40	2.95	35.40	17,300	-	17,300	125.41	-
92	45-15-33-200-004.000-013	100	80.000	22.20	1.85	22.20	128,500	-	128,500	931.50	-
93	45-15-33-300-001.000-013	101	42.250	35.40	2.95	35.40	61,700	-	61,700	447.26	-
94	45-15-33-300-002.000-013	630	4.559	-	-	-	-	-	-	-	-
95	45-15-33-300-003.000-013	610	1.359	-	-	-	-	-	-	-	-
96	45-15-33-300-004.000-013	610	1.359	-	-	-	-	-	-	-	-
97	45-15-33-300-005.000-013	101	30.621	35.40	2.95	35.40	50,000	-	50,000	362.45	-
98	45-15-33-300-008.000-013	101	35.000	35.40	2.95	35.40	59,900	-	59,900	434.22	-
99	45-15-33-300-009.000-013	101	23.850	35.40	2.95	35.40	38,200	-	38,200	276.91	-
100	45-15-33-400-001.000-013	101	20.000	35.40	2.95	35.40	19,400	-	19,400	140.63	-
101	45-15-33-400-002.000-013	101	56.560	35.40	2.95	35.40	91,400	-	91,400	662.56	-
102	45-15-33-505-003.000-013	841	2.480	24.00	2.00	24.00	-	-	-	-	-
103	45-15-33-505-005.000-013	841	1.930	24.00	2.00	24.00	-	-	-	-	-
104	45-19-04-101-001.000-037	610	0.789	-	-	-	-	-	-	-	-

Prepared by:



**TOWN OF CEDAR LAKE
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105	45-19-04-101-002.000-037	101	37.831	35.40	2.95	35.40	63,300	-	63,300	458.86	-
106	45-19-04-101-003.000-037	511	1.380	45.00	3.75	45.00	131,600	76,910	54,690	396.45	396.45
107	45-19-04-126-001.000-037	101	35.138	35.40	2.95	35.40	52,100	-	52,100	377.67	-
108	45-19-04-126-002.000-037	511	0.912	45.00	3.75	45.00	125,000	73,620	51,380	372.45	372.45
109	45-19-04-126-003.000-037	511	1.419	45.00	3.75	45.00	173,900	101,125	72,775	527.55	527.55
110	45-19-04-126-004.000-037	101	0.912	35.40	2.95	35.40	1,100	-	1,100	7.97	-
111	45-19-04-201-001.000-037	101	2.300	35.40	2.95	35.40	362,200	155,030	207,170	1,501.78	-
112	45-19-04-201-002.000-037	101	70.540	35.40	2.95	35.40	196,000	-	196,000	1,420.80	-
113	45-19-04-505-001.000-037	841	11.053	24.00	2.00	24.00	-	-	-	-	-
114	45-19-05-226-001.000-037	101	36.375	35.40	2.95	35.40	54,500	-	54,500	395.07	-
115	45-19-05-226-002.000-037	499	1.674	90.60	7.55	90.60	293,300	-	293,300	2,126.13	2,126.13
116	45-19-05-226-003.000-037	620	0.326	-	-	-	-	-	-	-	-
117	45-19-04-151-001.000-037	511	0.547	45.00	3.75	45.00	81,700	-	81,700	592.24	592.24
118	45-19-04-151-002.000-037	500	0.426	22.20	1.85	22.20	2,600	-	2,600	18.85	18.85
119	45-19-04-151-003.000-037	511	1.500	45.00	3.75	45.00	117,800	-	117,800	853.93	853.93
120	45-19-04-151-004.000-037	510	0.740	39.60	3.30	39.60	108,800	70,330	38,470	278.87	278.87
121	45-19-04-151-005.000-037	510	1.570	39.60	3.30	39.60	178,100	92,800	85,300	618.34	618.34
122	45-19-04-151-006.000-037	400	5.000	81.00	3.00	36.00	41,700	-	41,700	302.28	302.28
123	45-19-04-151-007.000-037	511	2.500	45.00	3.75	45.00	194,400	91,610	102,790	745.12	745.12
124	45-19-04-151-008.000-037	511	0.842	45.00	3.75	45.00	130,200	77,820	52,380	379.70	379.70
125	45-19-04-151-009.000-037	511	1.658	45.00	3.75	45.00	110,400	68,930	41,470	300.62	300.62

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Assessment Data for Real Property Permanent Parcel Numbers within the 2014 Annexation Area:
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				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
126	45-19-04-151-010.000-037	429	5.000	81.00	6.75	81.00	365,200	-	365,200	2,647.33	2,647.33
127	45-19-04-151-011.000-037	499	10.000	90.60	7.55	90.60	519,900	-	519,900	3,768.76	3,768.76
128	45-19-04-151-012.000-037	101	5.000	35.40	2.95	35.40	139,600	66,200	73,400	532.08	-
129	45-19-04-176-001.000-037	500	3.500	22.20	1.85	22.20	300	-	300	2.17	2.17
130	45-19-04-176-002.000-037	500	1.030	22.20	1.85	22.20	300	-	300	2.17	2.17
131	45-19-04-176-003.000-037	510	1.030	39.60	3.30	39.60	310,200	140,610	169,590	1,229.36	1,229.36
132	45-19-04-176-004.000-037	500	1.030	22.20	1.85	22.20	33,600	-	33,600	243.57	243.57
133	45-19-04-176-005.000-037	500	1.030	22.20	1.85	22.20	33,600	-	33,600	243.57	243.57
134	45-19-04-176-006.000-037	510	1.030	39.60	3.30	39.60	349,200	154,260	194,940	1,413.12	1,413.12
135	45-19-04-177-001.000-037	500	3.500	22.20	1.85	22.20	300	-	300	2.17	2.17
136	45-19-04-177-002.000-037	510	3.500	39.60	3.30	39.60	392,000	163,195	228,805	1,658.61	1,658.61
137	45-19-04-177-003.000-037	510	1.020	39.60	3.30	39.60	254,500	121,185	133,315	966.40	966.40
138	45-19-04-177-004.000-037	500	1.020	22.20	1.85	22.20	300	-	300	2.17	2.17
139	45-19-04-177-005.000-037	510	1.020	39.60	3.30	39.60	220,000	106,110	113,890	825.59	825.59
140	45-19-04-177-006.000-037	500	3.030	22.20	1.85	22.20	300	-	300	2.17	2.17
141	45-19-04-177-007.000-037	500	1.020	22.20	1.85	22.20	300	-	300	2.17	2.17
142	45-19-04-177-008.000-037	500	1.020	22.20	1.85	22.20	300	-	300	2.17	2.17
143	45-19-04-177-009.000-037	500	1.020	22.20	1.85	22.20	300	-	300	2.17	2.17
144	45-19-04-177-010.000-037	500	1.020	22.20	1.85	22.20	41,600	-	41,600	301.56	301.56
145	45-19-04-178-001.000-037	500	1.010	22.20	1.85	22.20	146,100	83,385	62,715	454.62	454.62
146	45-19-04-178-002.000-037	510	1.080	45.00	3.30	39.60	240,500	115,935	124,565	902.97	902.97

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Assessment Data for Real Property Permanent Parcel Numbers within the 2014 Annexation Area:
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				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
147	45-19-04-178-003.000-037	510	1.080	39.60	3.30	39.60	312,300	138,065	174,235	1,263.03	1,263.03
148	45-19-04-179-001.000-037	101	3.780	35.40	2.95	35.40	226,000	96,825	129,175	936.39	-
149	45-19-04-179-002.000-037	500	2.230	22.20	1.85	22.20	300	-	300	2.17	2.17
150	45-19-04-179-003.000-037	510	1.110	39.60	3.30	39.60	273,900	127,485	146,415	1,061.36	1,061.36
151	45-19-04-179-004.000-037	500	1.110	22.20	1.85	22.20	300	-	300	2.17	2.17
152	45-19-04-179-005.000-037	510	1.070	39.60	3.30	39.60	260,800	123,110	137,690	998.11	998.11
153	45-19-04-300-001.000-037	101	12.000	35.40	2.95	35.40	128,900	64,915	63,985	463.83	-
154	45-19-04-300-002.000-037	511	8.000	45.00	3.75	45.00	156,200	96,810	59,390	430.52	430.52
155	45-19-04-300-003.000-037	511	5.000	45.00	3.75	45.00	123,700	75,400	48,300	350.13	350.13
156	45-19-04-300-004.000-037	511	10.000	45.00	3.75	45.00	128,300	46,546	81,754	592.63	592.63
157	45-19-04-300-005.000-037	511	5.000	45.00	3.75	45.00	128,000	61,800	66,200	479.88	479.88
158	45-19-04-300-006.000-037	511	4.810	45.00	3.75	45.00	188,700	88,425	100,275	726.89	726.89
159	45-19-04-300-008.000-037	101	39.250	35.40	2.95	35.40	63,500	-	63,500	460.31	-
160	45-19-04-300-009.000-037	511	0.579	45.00	3.75	45.00	128,500	76,700	51,800	375.50	375.50
161	45-19-04-300-010.000-037	101	124.458	35.40	2.95	35.40	199,300	-	199,300	1,444.73	-
162	45-19-04-400-002.000-037	101	27.190	35.40	2.95	35.40	47,000	-	47,000	340.70	-
163	45-19-05-276-001.000-037	101	10.000	35.40	2.95	35.40	200,800	91,550	109,250	791.95	-
164	45-19-05-276-002.000-037	511	2.000	45.00	3.75	45.00	131,600	75,790	55,810	404.57	404.57
165	45-19-05-276-003.000-037	101	28.700	35.40	2.95	35.40	41,500	-	41,500	300.83	-
166	45-19-05-426-001.000-037	101	10.000	35.40	2.95	35.40	18,000	-	18,000	130.48	-
167	45-19-05-426-002.000-037	101	10.000	35.40	2.95	35.40	14,200	-	14,200	102.94	-

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
2014 Annexation of the U. S. Route 41 Annexation Area**

Assessment Data for Real Property Permanent Parcel Numbers within the 2014 Annexation Area:
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				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
168	45-19-05-426-003.000-037	101	26.670	35.40	2.95	35.40	39,600	-	39,600	287.06	-
169	45-19-05-476-001.000-037	100	16.850	22.20	1.85	22.20	5,800	-	5,800	42.04	-
170	45-19-05-476-002.000-037	499	3.150	90.60	7.55	90.60	302,200	-	302,200	2,190.65	2,190.65
171	45-19-05-476-003.000-037	510	5.011	39.60	3.30	39.60	388,200	145,685	242,515	1,757.99	1,757.99
172	45-19-05-476-004.000-037	101	3.263	35.40	2.95	35.40	3,900	-	3,900	28.27	-
173	45-19-05-476-005.000-037	511	0.871	45.00	3.75	45.00	98,400	62,525	35,875	260.06	260.06
174	45-19-05-476-006.000-037	100	0.835	22.20	1.85	22.20	1,400	-	1,400	10.15	-
175	45-19-05-476-007.000-037	101	3.040	35.40	2.95	35.40	183,300	-	183,300	1,328.74	-
176	45-19-05-476-008.000-037	101	2.000	35.40	2.95	35.40	86,100	-	86,100	624.14	-
177	45-19-05-476-009.000-037	100	1.477	22.20	1.85	22.20	2,100	-	2,100	15.22	-
178	45-19-05-476-010.000-037	101	2.700	35.40	2.95	35.40	220,500	128,715	91,785	665.35	-
179	45-19-08-200-005.000-037	101	10.000	35.40	2.95	35.40	244,400	109,890	134,510	975.06	-
180	45-19-08-200-006.000-037	101	10.000	35.40	2.95	35.40	178,800	82,755	96,045	696.23	-
181	45-19-08-200-007.000-037	101	10.000	35.40	2.95	35.40	182,500	116,045	66,455	481.73	-
182	45-19-08-200-008.000-037	101	10.000	35.40	2.95	35.40	15,700	-	15,700	113.81	-
183	45-19-08-200-009.000-037	101	9.750	35.40	2.95	35.40	248,300	105,855	142,445	1,032.58	-
184	45-19-08-200-010.000-037	101	10.195	35.40	2.95	35.40	218,500	90,115	128,385	930.66	-
185	45-19-08-200-011.000-037	101	2.000	35.40	2.95	35.40	2,900	-	2,900	21.02	-
186	45-19-08-200-012.000-037	511	3.220	45.00	3.75	45.00	212,700	95,880	116,820	846.83	846.83
187	45-19-08-200-013.000-037	101	15.700	35.40	2.95	35.40	20,200	-	20,200	146.43	-
188	45-19-08-400-003.000-037	101	12.500	35.40	2.95	35.40	17,100	-	17,100	123.96	-

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

**Written Fiscal Plan:
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				Pay 2013 RPMR ²	Monthly Rate	Est. Annual User Fee	Gross Assessment	Total of Deductions	Net Assessment	Including AG Property	Excluding AG Property
189	45-19-08-400-004.000-037	511	5.227	35.40	3.75	45.00	235,400	-	235,400	1,706.41	1,706.41
190	45-19-08-400-005.000-037	101	0.970	35.40	2.95	35.40	50,700	-	50,700	367.52	-
191	45-19-08-400-006.000-037	511	1.293	45.00	3.75	45.00	254,300	120,135	134,165	972.56	972.56
192	45-19-08-400-007.000-037	101	11.236	35.40	2.95	35.40	161,300	73,480	87,820	636.61	-
193	45-19-08-400-008.000-037	511	2.500	45.00	3.75	45.00	176,400	80,350	96,050	696.27	696.27
194	45-19-08-400-009.000-037	511	1.250	45.00	3.75	45.00	136,900	92,085	44,815	324.86	324.86
195	45-19-08-400-010.000-037	511	2.500	45.00	3.75	45.00	153,800	80,375	73,425	532.26	532.26
196	45-19-08-400-011.000-037	511	2.500	35.40	3.75	45.00	215,200	89,265	125,935	912.90	912.90
197	45-19-08-400-014.000-037	101	10.000	35.40	2.95	35.40	14,300	-	14,300	103.66	-
198	45-19-08-400-015.000-037	101	10.000	35.40	2.95	35.40	246,900	-	246,900	1,789.78	-
199	45-19-08-400-018.000-037	101	10.000	35.40	2.95	35.40	19,500	-	19,500	141.36	-
200	45-19-08-400-019.000-037	500	3.750	22.20	1.85	22.20	8,800	-	8,800	63.79	63.79
201	45-19-08-400-020.000-037	511	5.590	45.00	3.75	45.00	104,400	-	104,400	756.80	756.80
202	45-19-09-100-002.000-037	511	2.500	45.00	3.75	45.00	242,200	-	242,200	1,755.71	1,755.71
203	45-19-09-100-003.000-037	820	0.517	24.00	2.00	24.00	2,800	-	2,800	20.30	20.30
204	45-19-09-100-004.000-037	101	156.983	35.40	2.95	35.40	221,600	-	221,600	1,606.38	-
205	45-19-09-300-001.000-037	101	241.880	45.00	2.95	35.40	683,500	-	683,500	4,954.69	-
206	45-19-09-505-001.000-037	841	12.170	24.00	2.00	24.00	-	-	-	-	-
207	45-19-16-100-002.000-037	101	71.820	35.40	2.95	35.40	124,100	-	124,100	899.60	-
208	45-19-16-100-003.000-037	101	8.180	35.40	2.95	35.40	175,100	89,720	85,380	618.92	-
209	45-19-16-100-004.000-037	101	86.886	35.40	2.95	35.40	144,200	-	144,200	1,045.31	-

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

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210	45-19-16-100-005.000-037	101	17.000	35.40	2.95	35.40	28,100	-	28,100	203.70	-
211	45-19-16-200-010.000-037	101	35.953	35.40	2.95	35.40	51,300	-	51,300	371.87	-
212	45-19-16-300-001.000-037	101	14.424	35.40	2.95	35.40	24,800	-	24,800	179.78	-
213	45-19-16-300-002.000-037	101	10.175	35.40	2.95	35.40	190,900	-	190,900	1,383.83	-
214	45-19-16-300-003.000-037	100	5.977	22.20	1.85	22.20	10,300	-	10,300	74.66	-
215	45-19-16-300-004.000-037	101	16.424	35.40	2.95	35.40	25,000	-	25,000	181.23	-
216	45-19-16-300-005.000-037	101	33.000	35.40	2.95	35.40	50,000	-	50,000	362.45	-
217	45-19-16-300-006.000-037	101	29.980	35.40	2.95	35.40	45,500	-	45,500	329.83	-
218	45-19-16-300-007.000-037	101	26.360	35.40	2.95	35.40	34,700	-	34,700	251.54	-
219	45-19-16-300-008.000-037	101	16.975	35.40	2.95	35.40	237,400	104,570	132,830	962.88	-
220	45-19-16-300-009.000-037	511	1.025	-	3.75	45.00	174,600	87,410	87,190	632.04	632.04
221	45-19-16-300-010.000-037	511	2.000	45.00	3.75	45.00	263,700	133,385	130,315	944.65	944.65
222	45-19-16-400-001.000-037	513	20.003	45.00	3.75	45.00	534,500	198,710	335,790	2,434.14	2,434.14
223	45-19-16-400-002.000-037	511	5.000	39.60	3.75	45.00	456,000	188,850	267,150	1,936.57	1,936.57
224	45-19-16-400-003.000-037	510	9.540	39.60	3.30	39.60	140,000	-	140,000	1,014.86	1,014.86
225	45-19-16-400-016.000-037	100	6.479	22.20	1.85	22.20	6,100	-	6,100	44.22	-
226	45-19-16-400-017.000-037	101	31.909	35.40	2.95	35.40	327,500	127,530	199,970	1,449.58	-
227	45-19-16-505-001.000-037	841	16.410	24.00	2.00	24.00	-	-	-	-	-
228	45-19-17-200-005.000-037	101	39.907	35.40	2.95	35.40	64,000	-	64,000	463.94	-
229	45-19-17-200-006.000-037	101	73.822	35.40	2.95	35.40	127,000	-	127,000	920.62	-
230	45-19-17-200-007.000-037	399	5.871	67.80	5.65	67.80	250,600	-	250,600	1,816.60	1,816.60

Prepared by:



**TOWN OF CEDAR LAKE
CEDAR LAKE, INDIANA**

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231	45-19-17-400-001.000-037	101	80.000	35.40	2.95	35.40	107,900	-	107,900	782.17	-
232	45-19-17-400-002.000-037	101	80.000	35.40	2.95	35.40	123,000	-	123,000	891.63	-
TOTALS:			2,786.262	\$ 8,466.60		\$ 8,463.00	\$ 29,413,800	\$ 9,135,564	\$ 20,278,236	\$ 146,996.93	\$ 93,547.23

TOTAL - Certified Gross AV of the Town (3/1/2013): \$ 438,240,719
Percent of Increase as a Result of Annexation: **6.7118%**

Prepared by:

