

SOURCE REFERENCE — TAX IMPACT ANALYSIS

Ellettsville–Richland Township Reorganization · Companion to internal working materials · Compiled for campaign use

Certified Fiscal Analysis

Baker Tilly Fiscal Impact Analysis, Exhibit D to the Plan of Reorganization. Certified pre/post-reorg rates (\$0.1644/\$0.2780 rural; \$0.6160/\$0.7023 urban per \$100 AV) and Year-1 dollar impacts (\$115 rural / \$66 town on a \$200,000 home).

Full 90-page packet, Exhibit D at pp. 75–86:

https://ellettsville.in.us/egov/documents/1781810803_20028.pdf

Plan of Reorganization, including the certified fund-by-fund levy table (Section A.1) showing which levies are shared township-wide vs. urban-district-only, and the parcel reclassification rules (rural stays rural unless converted; new development added to urban service district by council action).

https://ellettsville.in.us/egov/documents/1776691953_06599.pdf

State-Certified Levy Growth Rate

Indiana State Budget Agency memorandum, July 1, 2026: "State Budget Agency: Maximum Levy Growth Quotient." Certifies the MLGQ for taxes first due and payable in CY2027 at **6.000%**, pursuant to IC 6-1.1-18.5-2, using U.S. Bureau of Economic Analysis data released June 25, 2026.

Indiana Code 6-1.1-18.5-2 and **50 IAC** implementing rules — governs the standard maximum-levy formula (subsection (b), capped at 6%) and the special reduced formula that applied only to 2024–2026 (subsection (e), capped at 4%), confirming no 1%/2% cap applies to civil units from 2027 forward.

<https://law.justia.com/codes/indiana/2025/title-6/article-1-1/chapter-18-5/section-6-1-1-18-5-2/>

Fire Protection Territory (NO-vote fallback)

Town Ordinance to Adopt Fire Protection Agreement — confirms the fire territory levies a uniform rate on all taxable property within the territory and is subject to standard property tax levy controls (no special exemption or phase-in).

Ellettsville–Richland Township Fire Protection Territory Agreement, executed March 26, 2026, between the Town of Ellettsville and Richland Township — confirms uniform-rate provisions for the operating fund, Equipment Replacement Fund, and any future debt levy; establishes the Executive Board and January 1, 2027 effective date.

Indiana Code 36-8-19 (Fire Protection Territories) — Section 7 confirms territories may adopt a uniform rate or different rates by participating unit; Section 10.5 confirms the pre-2001 MLGQ exemption does not apply to this territory (established 2026).

Certified Budget & Levy Data (DLGF)

Monroe County Certified Budget Orders, Pay 2024, Pay 2025, and Pay 2026 — certified net assessed values, tax rates, and fund-level levies for Ellettsville Civil Town, Richland Township, and all overlapping taxing units.

in.gov/dlgf, [county-specific budget order archive](#)

Town of Ellettsville Three-Year Growth Excess Levy Appeal, filed with DLGF October 17, 2025 (Budget Year 2026) — certified year-over-year Net AV figures (2022–2025), non-property-tax revenue detail, and the Town's own statements on police/fire staffing constraints and General Fund capacity.

Raw Assessment Data (County Assessor / DLGF)

Monroe County Real Property PARCEL files, six consecutive years (Pay 2021 through Pay 2026 / assessment years 2020–2025) — parcel-level assessed value, property class code, and prior-year value for every parcel in Districts 011 (Richland Township), 013 (Ellettsville Town), and 018 (Ellettsville–Bean Blossom), plus comparison districts for Bloomington City and the balance of Monroe County. Format per **50 IAC 26-20-4**.

Monroe County ADJUSTMENTS file (deductions/exemptions/credits), Pay 2025 — used to reconcile Gross AV to certified Net AV. Format per **50 IAC 26-20-8**.

Monroe County 2025 Ratio Study — sales-ratio trending data underlying the Assessor's annual adjustment process.

DLGF Property Tax Management System Code List Manual — Code List 1 (Property Class Codes), Code List 5 (Reason for Change Codes), Code List 60 (State-Assigned Taxing District Codes) used to classify and match parcels across years.

Zoning & Development Standards

Ellettsville Unified Development Ordinance — AG district: 2.0-acre minimum lot; R1: 8,000 sq ft; R2: 6,000 sq ft; R3: 5,000 sq ft (single-family).

Monroe County Development Ordinance (CDO), adopted December 18, 2024 — Agricultural Residential 2.5 (AGR) district: 2.5-acre minimum lot.

<https://www.in.gov/counties/monroe/files/Adopted-Monroe-County-CDO.pdf>

City of Bloomington Unified Development Ordinance, effective 2020 (updated 2025) — R2 district: 7,200 sq ft minimum lot; R3: 5,000 sq ft.

Town of Ellettsville FAQ — confirms the Town's own in-house Building Department (Planning Department, Town Hall) issues all building, demolition, pool, and right-of-way permits.

Regional Growth & Economic Development Context

"Disjointed leadership cost Monroe \$1B in missed deals, airport leaders say" — reporting on Monroe County Airport coordination challenges among the City of Bloomington, Monroe County, Ellettsville, and BEDC, including the Electra/eVTOL prospect and discussion of Ellettsville-provided sewer service to the airport corridor.

City of Bloomington press release, May 21, 2026 — "City Issues Will-Serve Letter to Support Economic Readiness at Monroe County Airport."

Monroe County Airport (BMG) Master Plan — official planning site; Aviation Activity Forecasts chapter approved, remaining chapters (Inventory of Existing Conditions, Facility Requirements, Alternatives and Recommended Plan) in progress; full plan expected late 2026.

Developer & Official Statements on Ellettsville's Development Climate

Ellettsville Town Manager Mike Farmer, on record: "With restrictive land use policies in the county and with the complexity of the city of Bloomington and how it's growing... a lot of people want to live in Ellettsville." (*Yahoo News*, "250 homes planned for Monroe County")

Developer Chris Smith (developer of the 115-acre, 250-home west-side project), on record: "Ellettsville is the most amicable jurisdiction to build in right now. They want new housing construction." (*same source*)

Town Council President William Ellis, on record: Ellettsville offers "more freedom with land usage" than the City of Bloomington or Monroe County generally. (*Yahoo News*, "Ellettsville has big plans for development")

Harman Farm and the **Blackwell property** (Garreth and Ann Blackwell, rezoned C2 to R1 via Ordinance 2025-04) are both confirmed examples of properties voluntarily annexed into Ellettsville and subsequently rezoned for development — consistent with Ellettsville's pattern of nearly 500 acres annexed since 2020 (Indiana Daily Student, "How Ellettsville keeps expanding through voluntary annexations").

Correction/clarification: a 2024 rezoning dispute over a proposed 343-acre west-side "tech park" involved process objections from **Scott Reynolds, a Monroe County resident** (not a town official), who founded a citizen opposition site (harpindiana.org). Town Council President Ellis supported a vote delay in part due to those concerns and in part due to absent council members. That project was ultimately withdrawn in December 2024 for developer-transparency reasons unrelated to annexation or rezoning difficulty; it is not evidence of county-vs-town rezoning friction and should not be cited as such.

Methodology Note

All projections in the tax-scenarios handout and year-by-year comparison now extend through **Year 12**, using this same set of certified figures and calculated rates — no additional sources were introduced for the extended range.

Home appreciation and new-construction rates were isolated (not assumed) by matching individual parcels across six consecutive years of Assessor data, tracking each parcel's property class code. Parcels remaining in a residential-improved class in both years measure *true appreciation*; parcels newly appearing or converting from vacant/agricultural to residential-improved measure *true*

new construction. This separates market appreciation from construction activity and from one-time reassessment corrections, which blended-average methods (e.g., raw year-over-year Net AV change) cannot do.