

**RESOLUTION NO. 2025-2
CITY COUNCIL
BOONVILLE, INDIANA**

WHEREAS, state leaders and lawmakers have advocated for and proposed multiple pieces of legislation in the 2025 legislative session that will cut residential and business personal property bills for homeowners and businesses and change how these tax liabilities are calculated; and

WHEREAS, homeowners deserve affordable tax bills and adequate public services in exchange; and

WHEREAS, the proposals garnering the most attention would have an impact on municipal taxing units exceeding **\$2 Billion**; and

WHEREAS, a local income tax adoption option could be a helpful tool for some units; however, it is not at all adequate to replace the magnitude of what is being eliminated, making it a necessity rather than an option; and

WHEREAS, with an essentially mandated income tax increase being the only alternative proposed by lawmakers, the homeowners who these tax measures endeavor to assist will be among the same individuals paying the income tax, making businesses the only recipient of the tax cuts; and

WHEREAS, those individuals who do not own their own home would see a tax increase; and

WHEREAS, if the proposed measures are adopted, across the city will be forced to make significant cuts to Police, Fire, and municipal services; and

WHEREAS, with the stress the measures being considered will put on the city budgets, bonding or saving money for new development will be nearly impossible, sending Indiana several steps back in our efforts to attract and retain a talented workforce; and

WHEREAS, these unprecedented cuts in government services are being proposed when, despite the success of Community Crossings, municipalities are imploring legislators to at least preserve the status quo in terms of road funding so as not to compound the well-documented, high percentage of Hoosier roads that continue to be in less than satisfactory condition; and

WHEREAS, as of this date the statewide local impact of the primary tax-related bills is estimated to be over 2 billion dollars, a staggering figure, that would cause widespread negative effects, increase tax burdens on individuals, while offering even more relief to businesses in an already business tax-friendly state; and

WHEREAS, the impact to the City of Boonville of these significant real property and business personal property tax cuts, as well as changes to how property taxes are calculated, the City of Boonville would lose an estimated **\$300,000.00** in tax revenues; and

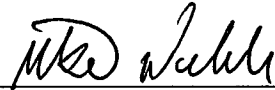
WHEREAS, eliminating funding on top of city's loss of \$ **1,746,538.00** in annual losses to local government units associated with constitutional property tax caps,

NOW, THEREFORE, be it resolved by the City of Boonville that we oppose any tax policy that impacts local units of government that does not come with a corresponding replacement revenue stream implemented by the State of Indiana and does no harm to our ability to carry out the expectations of Hoosiers now and into the future.

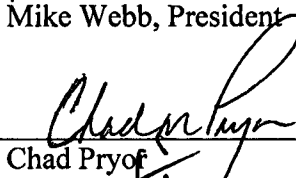
This resolution shall become effective upon the date of passage.

Adopted this 4th day of February 2024.

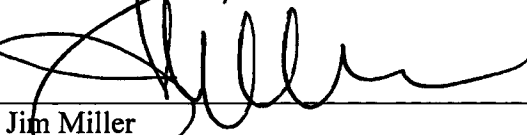
CITY COUNCIL OF THE CITY OF BOONVILLE, INDIANA



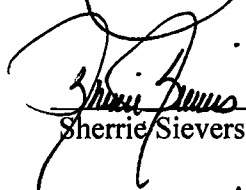
Mike Webb, President



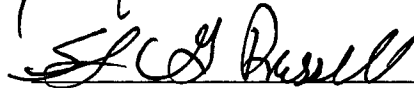
Chad Pryor



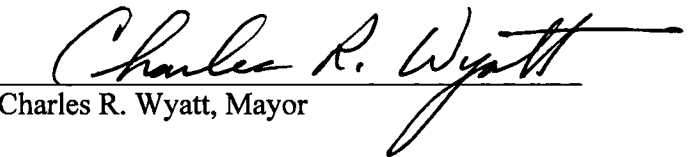
Jim Miller



Sherrie Sievers

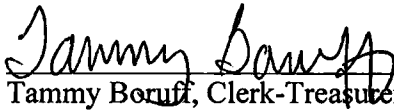


Shawn Russell



Charles R. Wyatt, Mayor

ATTEST:



Tammy Boruff, Clerk-Treasurer

REPLACE DON'T ERASE



URGENT INFORMATION REQUEST

With several bills on the legislative roster that would greatly impact municipal property tax revenues, we are quickly gathering data for our conversations with lawmakers. Our hope is pulling this together will also help you in your discussions with legislators and other leaders in your community. Please, review the below questions and provide all or some of the information requested to klubelski@aimindiana.org.

Name **Charlie Wyatt**
 Title **Mayor**

Community **City of Boonville, Indiana**

Email or Phone
 (If we have questions)

1. What is your total budgeted revenue?
Civil - \$13,137,990
Fire Territory - \$2,141,628
2. What percentage of your budgeted revenue is made up of revenues derived from property taxes?
Civil – 35%
Fire Territory – 90%
3. Of the above, by percentage, how much is from real property and how much from BPPT?
Civil – 92% from real property, 8% from BPPT
Fire Territory – 94% from real property, 7% from BPPT
4. Of the property tax revenue you receive, both business and real, by percentage, how are these dollars apportioned?

| | |
|--------------|-------|
| Police | 23.4% |
| Fire | 30.0% |
| EMS | 0.0% |
| Public Works | 4.5% |
| Parks | 2.9% |
| Debt Service | 26.4% |
| Other | 12.8% |
| Total | 100 % |

Please provide details for the debt service and other categories.

Please continue to the next page.

REPLACE DON'T ERASE

URGENT INFORMATION REQUEST

5. Looking back, what is some comparative data that demonstrates you are leaner today. For example, in 2008 your public works department had _____ pieces of snow removal equipment compared to today and _____ number of employees. In 2010, you had _____ police officers/cars/firefighters/equipment/EMS versus today's numbers of _____.

If you've experienced significant population growth and still had significant reductions in expenses and capabilities, please note as much.

6. For educational purposes only because the specific impacts on individual cities and towns are not yet known, what do you think would be the likely consequences of losing 10% of your real and personal property tax revenues? For example, cuts to public safety staffing resulting in slower response times, discontinuing programs, reduce plowing and salting, eliminating sidewalk programs and pothole mitigation, etc.

7. Review the MLGQ calculation changes included in SB 9 and offer thoughts to Aim on how this new calculation method would impact your community. A summary of SB 9 can be found [here](#).

The proposed changes in SB 9 would result in a loss of property tax of \$203,000 (Civil) and \$92,000 (Fire) for combined years 2027 and 2028.

8. Provide data on all outstanding property tax and TIF (Tax Increment Financing) debt and/or leases. Include the outstanding principal, primary repayment source, and maturity date for each. This information can be gathered from the [Gateway portal](#) or you may wish to work with your financial advisor. If you can include the information quickly, please include here. If not, please submit the form now and follow up with this information once available.

| Bond | Outstanding Principal | Repayment Source | Maturity Date |
|-----------------------------------------|-----------------------|----------------------------------|---------------|
| Lease Rental Revenue Bonds, Series 2019 | \$785,000 | Property Tax- Fire Territory ERF | 1/15/2035 |
| Park District Bonds, Series 2020 | \$1,090,000 | Property Tax | 1/1/2040 |
| Lease Rental Revenue Bonds, Series 2022 | \$3,695,000 | Property Tax | 1/15/2033 |
| Lease Rental Revenue Bonds, Series 2023 | \$13,870,000 | Property Tax | 1/15/2043 |
| Lease Rental Revenue Bonds, Series 2024 | \$4,370,000 | Property Tax | 2/1/2044 |

Please submit this form to klubelski@aimindiana.org. Thank you!



Chief
Brandon Wells

Boonville City Police Department

121 E. Locust Street
Boonville, Indiana 47601
Phone: 812.897.6542 – Fax: 812.897.6549
www.boonvillepolice.com



Asst. Chief
Jon Bruner

Date: 02/04/2005

To whom it may concern,

In response to question number 5, in 2010 we were staffed at approximately 11 full-time and two part-time officers with 7 cars. In today's numbers, we are at 19 full-time and 3 part-time officers with 24 cars.

In response to question number 6, any cuts to public safety would be concerning with the current programs or any future goals that are beneficial to the community and future growth of our police department. There are five schools within our City. We have finally been able to hire additional officers so we can have an SRO in every school. I'm concerned that this program would be in jeopardy if funds were reduced. This is a valuable resource for the schools. We have been able to purchase new vehicles to help officers better serve the public by having good equipment. We don't often have to worry about vehicles breaking down during shifts. Every officer has a take home vehicle. We can stay competitive to surrounding agencies and retain officers. The same with salaries and benefits. In today's world with policing, it's so hard to find qualified candidates, let alone retain them. Any cuts I'm afraid would not allow us to continue with growth and possibly have to cut staffing, and with past annexation, which increased our patrolling area, would be a negative impact to our community.

Respectfully,

Brandon Wells
Chief of Police
Boonville Police Department



BOONVILLE FIRE DEPARTMENT

410 SOUTH FOURTH STREET • BOONVILLE, INDIANA 47601 • 812.897.0280

2/4/2025

To whom it may concern,

Boonville Fire Department is a combination fire department with a current staff of 17 full-time firefighters and 6 volunteer firefighters, providing service to an area of 89 square miles out of 1 fire station. Over the last 20 years, the emergency call volume in our area continues to increase dramatically, while the number of employees does not stay up with the growth and additional call volume.

For example, in 2005 we responded to 564 emergency calls with a staff of 11 career firefighters. We had maintained the current staff of 11 firefighters for several years. In 2015, we responded to 865 emergency calls with a staff of 14 firefighters and in 2024 we responded to 1,493 emergency calls with a staff of 17 full-time firefighters. The call volume reflects a 164.72% increase in calls for a 20-year period, with a 54% increase in staffing during that same 20-year period.

When the property tax caps were implemented and revenue was reduced, it took years to rebound back from that impact. That lost revenue negatively affected all emergency response departments across the State and available data will reflect what a loss of property tax revenue does to local government. You simply cannot provide basic, required services if revenue does not continue to increase with growth and development.

We currently operate a fleet of aging vehicles that we are slowly beginning to replace. We have an Engine and Tanker that were purchased new in 1990 and our Ladder Truck was purchased in 1999. The property tax caps that were implemented in 2010 had a very negative impact on our revenue, delaying our ability to replace equipment. Continuing to make cuts and eliminate property tax revenue during a time of extensive growth in our County will negatively impact the citizens of Indiana.

As 90% of our revenue is derived from property taxes, a reduction of revenue would directly result in a reduction of services. Critical services such as fire prevention, education and life safety would be impacted. Basic services that we have worked to build up for years and provide to our community, while maintaining a very lean budget would be cut or eliminated. Citizens could expect to see delayed responses as we have experienced multiple overlapping calls with the increased call volume. Aging equipment will not be able to be replaced and resources would be depleted as we have less equipment to respond to the increased call volume. These types of revenue losses would literally take our services back 30 plus years in time, which is an embarrassment and insult to the members of our department and community. We should be able

to focus on growing and expansion of the services that we provide to our community, not cutting critical, life-saving services that are a basic right for people to depend on when they are having the worst day of their life. Cutting funding for public safety does not help grow or develop our communities, it causes the community to suffer and deteriorate as we have witnessed all across the country over the past several years. The most recent hurricanes and wildfires have shown the entire country what a reduction of revenue and services looks like.

As emergency services already work with limited revenue to increase the level of service to their communities; plan, prepare and respond to emerging threats; respond annually to newly emerging public health and hazardous material events, all with limited staffing and revenue, any additional cuts to revenue will create a failed emergency response system that will directly impact the most vulnerable in our communities.

I would ask that anyone who is considering supporting a reduction in property taxes that fund critical emergency services to ask themselves this simple question: *if me, or one of my loved ones are having the worst day of our life and I call 911 for help, what do I want to show up and how quick do I want them to be here?* Most people never consider this question, until they are the ones that are negatively impacted by a delayed response time or inadequate staffing. Revenue reductions from property tax cuts would result in both.

Respectfully,



Steven A. Byers

Fire Chief

Boonville Fire Department

**STATE OF INDIANA
DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

Estimated Property Tax Cap Allocation Worksheet

Step 1) Select Your Unit of Government

In the fields below, select your county first and then the name of your unit of government.

| | |
|-----------|----------------------|
| County | 87 - Warrick County |
| Unit Name | Boonville Civil City |

← Click here and then click on the downward arrow to select your county.
Repeat this to select your unit.

If you are having trouble, please make sure you have clicked "Enable Editing" at the top of this page.

Step 2) Review Historical Property Tax Cap Losses and 2025 Estimate

The table below provides the actual historical property tax caps for the past five (5) years and the DLGF estimate for 2025. It also contains the percent change in property tax caps and the tax caps as a percent of certified levy. If you would like to use a different estimate, please enter your estimate in the yellow 'Enter Amount to Override DLGF Estimate' field below.

Civil Funds

| Historical Property Tax Cap Information; Civil Funds | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 DLGF Estimate | Enter Amount to Override DLGF 2025 Estimate (Optional) |
|---------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|--------------------|--------------------------------------------------------|
| Property Tax Cap Loss | 862,311 | 1,019,478 | 1,370,065 | 1,184,340 | 1,475,439 | 1,620,000 | |
| Percent Change in Tax Cap | | 18% | 34% | -14% | 25% | 10% | |
| Certified Civil Levy | 3,618,855 | 3,937,205 | 4,555,902 | 4,873,349 | 5,791,309 | | |
| Property Tax Cap Loss | 24% | 26% | 30% | 24% | 25% | | |

Fire Funds

| Historical Property Tax Cap Information; Fire Funds | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 DLGF Estimate | Enter Amount to Override DLGF 2025 Estimate (Optional) |
|--------------------------------------------------------|-----------|-----------|-----------|-----------|-----------|--------------------|--------------------------------------------------------|
| Property Tax Cap Loss | 195,972 | 219,596 | 278,574 | 227,441 | 271,099 | 290,000 | |
| Percent Change in Tax Cap | | 12% | 27% | -18% | 19% | 7% | |
| Certified Fire Levy | 1,633,370 | 1,700,407 | 1,774,237 | 1,897,506 | 2,119,040 | | |
| Property Tax Cap Loss | 12% | 13% | 16% | 12% | 13% | | |

