

NIEMAN ELLIS POWELL REGULATED DRAIN

November 17th, 2025

At 12:15 P.M.

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October 13, 2025

SURVEYOR'S REPORT

FOR THE INCREASE IN MAINTENANCE ASSESSMENTS FOR THE *NIEMAN ELLIS POWELL REGULATED DRAIN*.

The Tipton County Drainage Board, having recognized the need for the increase in maintenance assessments for the *NIEMAN ELLIS POWELL REGULATED DRAIN*, has referred the request to me for preparation of the report. I submit the following:

Historical data for the Drain:

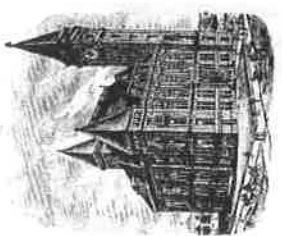
1. Petition for construction of the Drain was created in 1928 according to our records.
2. The last Maintenance hearing was in 1976 (approved).
3. The last Reconstruction hearing was in 2000 (denied).
4. Current assessment is \$1.00 an acre with a \$6.00 minimum, which creates a yearly assessment of \$653.18
5. The drain currently has a negative balance of -\$2,643.26

The annual maintenance fund is proposed to be increased for the continued maintenance of *NIEMAN ELLIS POWELL REGULATED DRAIN*.

The proposed increase in maintenance assessment is to be \$4.00 per acre benefited for agricultural / residential, with a \$ 40.00 minimum; \$15.00 per acre benefited for Non-Agricultural and Non-residential with a \$150.00 minimum; \$10.00 per acre rate benefited for exempt tracts with a \$75.00 minimum. If raised to proposed assessment, the yearly assessment would total \$1,926.72. Collection to start in the calendar year 2026 and each year thereafter, with a maximum of 4 years of annual assessment to accrue before collection is halted. These funds are to be used for the continued maintenance of *NIEMAN ELLIS POWELL REGULATED DRAIN*.

Respectfully Submitted,

Jason R. Henderson
Tipton County Surveyor



Fund Type: 2700 - General Drain Maintenance Drain: 65500 - Nieman-Ellis-Powell True Balance: (2,643.26) Loan Balances: 2,643.26 Current Balance: 0.00												
Mth	Day	Year	Ref Num	To Whom	For What	Principal	Int/Pen	Collected	Assessment	Receipts	Disbursed	Balance
Aug	7	2025	Q030323	Surveyor's Office	A Loan from Fund 1158					1,068.03		0.00
Jun	5	2025	Q030091	County Treasurer	2025 Spring Settlement	215.60		215.60		215.60		(1,068.03)
May	23	2025	W074194	Cage & Company							485.00	(1,283.63)
Feb	27	2025	W073602	Lee Supply							217.38	(798.63)
Feb	27	2025	W073598	Cage & Company							581.25	(581.25)
Jan	22	2025	W119557	Surveyor's Office	A Repayment to Fund 1158						246.97	0.00
Jan	1	2025	A2025	Surveyor Annual Assessment Payable: 2025	Prev Taxes: \$0.00 Fee/Pen: \$1.20				365.38			246.97
Dec	31	2024	Q029594-029595	County Treasurer	2024 Fall Settlement	246.97		246.97		246.97		246.97
Aug	29	2024	Q029178	Surveyor's Office	A Loan from Fund 1158					1,490.54		0.00
Aug	1	2024	W072116	Gasho Earthworks							802.28	(1,490.54)
Aug	1	2024	W072118	Josh Hinkle							1,161.00	(688.26)
Jun	28	2024	Q028953	County Treasurer	2024 Spring Settlement	471.86	0.88	472.74		472.74		472.74
Jan	10	2024	W118842	Surveyor's Office	A Repayment to Fund 1158						322.46	0.00
Jan	1	2024	A2024	Surveyor Annual Assessment Payable: 2024	Prev Taxes: \$8.83 Fee/Pen: \$0.88				710.00			322.46
Dec	26	2023	Q028370	County Treasurer	2023 Fall Settlement	320.66	1.80	322.46		322.46		322.46
Jul	28	2023	W070199	Surveyor's Office	A Repayment to Fund 1158						477.78	0.00
Jun	21	2023	Q027817	County Treasurer	2023 Spring Settlement	469.21	8.57	477.78		477.78		477.78

Jan 5	2023	W067592	Surveyor's Office	A Repayment to Fund 1158						253.53	0.00
Jan 1	2023	A2023	Surveyor Annual Assessment Payable: 2023	Prev Taxes: \$99.24 Fee/Pen: \$10.81				699.46			253.53
Dec 8	2022	Q027211	County Treasurer	2022 Fall Settlement	253.53				253.53		253.53
Aug 5	2022	Q026851A	Surveyor's Office	A Loan from Fund 1158					594.73		0.00
Jun 21	2022	Q026711	County Treasurer	2022 Spring Settlement	374.77	1.40	376.17		376.17		(594.73)
Jan 1	2022	A2022	Surveyor Annual Assessment Payable: 2022	Prev Taxes: \$28.08 Fee/Pen: \$10.57				699.46			(970.90)
Dec 13	2021	Q026118	County Treasurer	2021 Fall Settlement	279.57		279.57		279.57		(970.90)
Jun 11	2021	Q025615	County Treasurer	2021 Spring Settlement	499.20	5.36	504.56		504.56		(1,250.47)
Jun 7	2021	W063280	B & B Earthworks							1,230.00	(1,755.03)
Jun 7	2021	W063314	Lee Supply							453.86	(525.03)
Jan 1	2021	A2021	Surveyor Annual Assessment Payable: 2021	Prev Taxes: \$107.39 Fee/Pen: \$6.76				699.46			(71.17)
Dec 10	2020	Q025155	County Treasurer	2020 Fall Settlement	276.74		276.74		276.74		(71.17)
Aug 3	2020	W061193	Denny Amsbury							969.54	(347.91)
Jun 16	2020	Q024739	County Treasurer	2020 Spring Settlement	315.33		315.33		315.33		621.63
Jan 1	2020	A2020	Surveyor Annual Assessment Payable: 2020	Prev Taxes: \$0.00 Fee/Pen: \$5.36				699.46			306.30
Dec 10	2019	Q024318	County Treasurer	2019 Fall Settlement	301.19	5.11	306.30		306.30		306.30
Jul 22	2019	W116356B	Surveyor's Office	A Repayment to Fund 1158						410.34	0.00
Jun 10	2019	Q023853	County Treasurer	2019 Spring Settlement	406.07	5.41	411.48		411.48		410.34

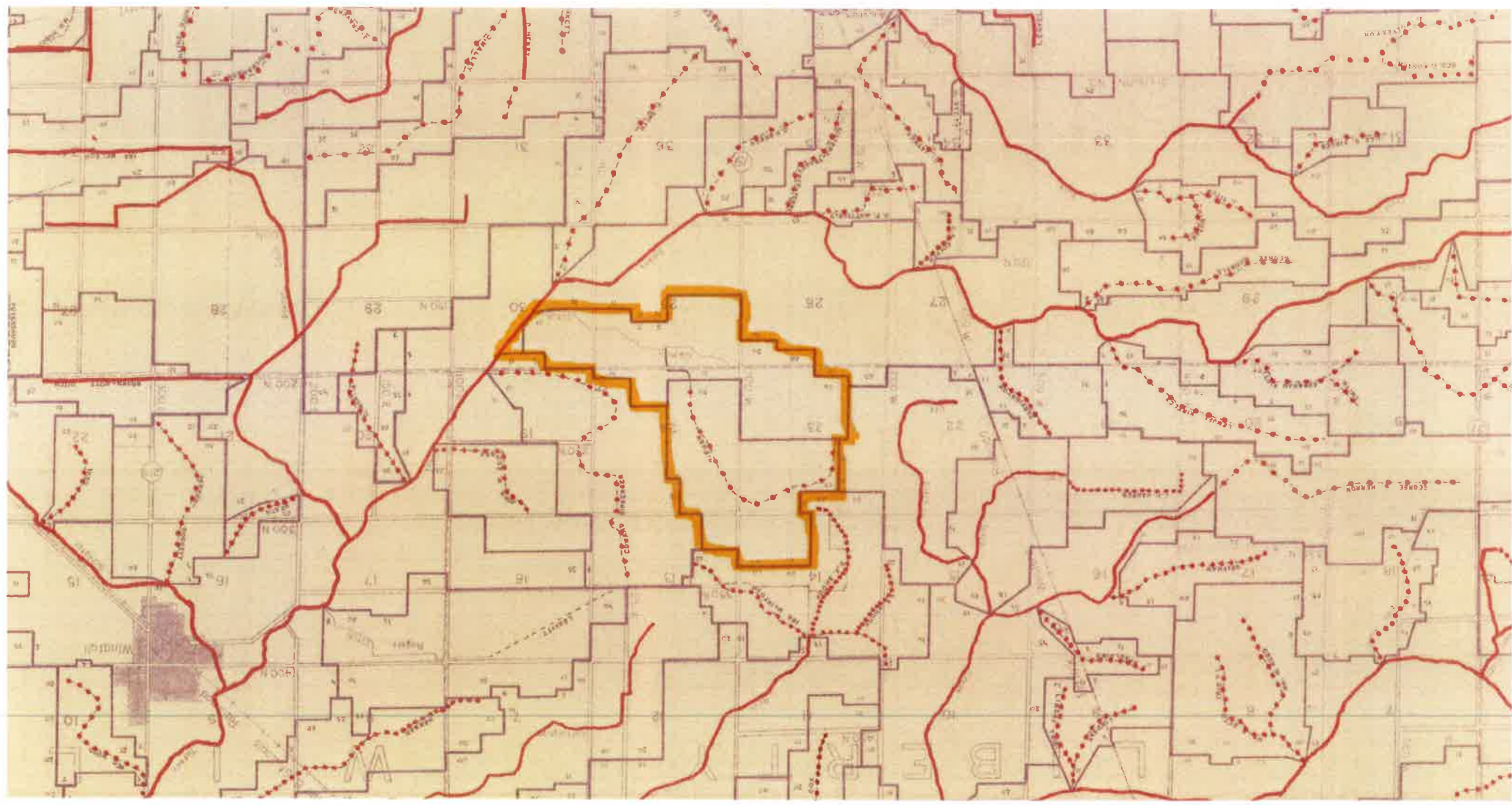
Jan 18	2019	Q023235	County Treasurer	Interest from Investment as of: 10/12/2018					1.22		(1.14)
Jan 18	2019	Q023103	County Treasurer	Interest from Investment as of: 08/27/2018					0.65		(2.36)
Jan 1	2019	A2019	Surveyor Annual Assessment Payable: 2019	Prev Taxes: \$54.12 Fee/Pen: \$10.52				653.14			(3.01)
Dec 13	2018	Q023381	County Treasurer	2018 Fall Settlement	230.87				230.87		(3.01)
Dec 11	2018	W115989	Surveyor's Office	A Repayment to Fund 1158						602.03	(233.88)
Jun 5	2018	Q022878	County Treasurer	2018 Spring Settlement	368.15				368.15		368.15
Feb 23	2018	Q022527	Surveyor's Office	A Loan from Fund 1158					1,803.07		0.00
Jan 1	2018	A2018	Surveyor Annual Assessment Payable: 2018	Prev Taxes: \$0.00 Fee Pen: \$2.71				653.14			(1,803.07)
Dec 14	2017	Q022424	County Treasurer	2017 Fall Settlement	203.50				203.50		(1,803.07)
Oct 6	2017	W115265	Tipton County Treasurer	A Repayment from Fund 2700						3,000.44	(2,006.57)
Oct 6	2017	Q022246	Tipton County Treasurer	A Repayment from Fund 2700					3,000.44		993.87
Jul 14	2017	Q022033	Tipton County Treasurer	2017 Spring Settlement	451.23				451.23		(2,006.57)
Jun 12	2017	W052937	Ja Moore Construction							424.00	(2,457.80)
Jun 12	2017	W052909	Buckner Distributing Inc							371.10	(2,033.80)
Jan 1	2017	A2017	Surveyor Annual Assessment Payable: 2017	Prev Taxes: \$0.00 Fee/Pen: \$0.00				654.73			(1,662.70)

Dec 31	2016	Q021559	Tipton County Treasurer	2016 Fall Settlement	257.62		257.62	257.62	(1,662.70)
Dec 27	2016	W051876	Buckner Distributing Inc					501.76	(1,920.32)
Dec 12	2016	W051717	Ja Moore Construction					765.08	(1,418.56)
Aug 18	2016	Q021155	Tipton County Treasurer	2016 Spring Settlement	406.95	0.98	407.93	407.93	(653.48)
Feb 18	2016	W049582	Tipton County Treasurer	A Repayment to Fund 1158				257.62	(1,061.41)
Feb 18	2016	Q020808	Tipton County Treasurer	A Repayment from Fund 2700				257.62	(803.79)
Jan 1	2016	A2016	Surveyor Annual Assessment Payable: 2016	Prev Taxes: \$9.84 Fee/Pen: \$0.98			654.73		(1,061.41)
Dec 18	2015	Q020670	Tipton County Treasurer	2015 Fall Settlement	257.62		257.62	257.62	(1,061.41)
Jul 15	2015	W048198	Tipton County Treasurer	A Repayment to Fund 1158				387.27	(1,319.03)
Jul 15	2015	Q020356	Tipton County Treasurer	A Repayment from Fund 2700				387.27	(931.76)
Jun 8	2015	Q020290	Tipton County Treasurer	2015 Spring Settlement	387.27		387.27	387.27	(1,319.03)
Jan 1	2015	A2015	Surveyor Annual Assessment Payable: 2015	Prev Taxes: \$0.00 Fee Pen: \$0.98			654.73		(1,706.30)
Dec 18	2014	Q019958	Tipton County Treasurer	2014 Fall Settlement	285.02		285.02	285.02	(1,706.30)
Nov 24	2014	W046266	Tipton County Treasurer	A Repayment to Fund 1158				376.30	(1,991.32)
Nov 24	2014	Q019895	Tipton County Treasurer	A Repayment from Fund 2700				376.30	(1,615.02)

Jun 17	2014	Q019558	Tipton County Treasurer	2014 Spring Settlement	375.70	0.60	376.30	376.30	(1,991.32)
Feb 6	2014	W112602	Tipton County Treasurer	A Repayment to Fund 1158				264.22	(2,367.62)
Feb 6	2014	Q019295	Tipton County Treasurer	A Repayment from Fund 2700			264.22		(2,103.40)
Jan 1	2014	A2014	Surveyor Annual Assessment Payable: 2014	Prev Taxes: \$6.00 Fee/Pen: \$0.60			654.72		(2,367.62)
Dec 23	2013	Q019215	Tipton County Treasurer	2013 Fall Settlement		0.60	0.60		(2,367.62)
Dec 23	2013	Q019210	Tipton County Treasurer	2013 Fall Settlement	263.62		263.62		(2,368.22)
Dec 2	2013	W043330	Jmac Construction LLC	013-109				2,340.00	(2,631.84)
Dec 2	2013	W043312	Fluid Waste Services Inc	W0-9328				2,912.50	(291.84)
Dec 2	2013	W043294	Buckner Distributing Inc	13/19516, 13/19659				302.63	2,620.66
Oct 22	2013	Q019061	Tipton County Treasurer	2013 Spring Settlement	385.11		385.11		2,923.29
Jun 7	2013	Q018761	Tipton County Treasurer	2011 Fall Settlement	208.46	0.49	208.95	208.95	2,538.18
Mar 4	2013	Q018554	Tipton County Treasurer	2012 Spring Settlement	59.00	5.90	64.90	64.90	2,329.23
Jan 1	2013	A2013	Surveyor Annual Assessment Payable: 2013	Prev Taxes: \$0.00 Fee/Pen: \$1.20					2,264.33
Jun 4	2012	W039431	Amsbury Farms					936.45	2,264.33
Jan 1	2012	A2012	Surveyor Annual Assessment Payable: 2012	Prev Taxes: \$59.00 Fee/Pen: \$5.90					3,200.78
Jul 1	2011	Q016995	Tipton County Treasurer	2011 Spring Settlement	387.27		387.27	387.27	3,200.78

Jan 1	2011	A2011	Surveyor Annual Assessment Payable: 2011	Prev Taxes \$0.00 Fee/Pen: \$3.44				654.73			2,813.51
Dec 15	2010	Q016519	Tipton County Treasurer	2010 Fall Settlement	1.80	210.62	212.42		212.42		2,813.51
Jul 6	2010	W033446	Tipton Building Supplies Inc	A20073570						36.32	2,601.09
Jun 30	2010	Q016071	Tipton County Treasurer	2010 Spring Settlement	5.90	509.11	515.01		515.01		2,637.41
Jun 14	2010	W033241	Hickory Excavating	756						244.00	2,122.40
Jan 1	2010	A2010	Surveyor Annual Assessment Payable: 2010	Prev Taxes \$65.00 Fee/Pen: \$7.70				654.73			2,366.40
Dec 29	2009	Q015602	Tipton County Treasurer	2009 Fall Settlement		226.02	226.02		226.02		2,366.40
Sep 30	2009	Q015392	Tipton County Treasurer	2009 Spring Settlement		370.30	370.30		370.30		2,140.38
Jan 1	2009	A2009	Surveyor Annual Assessment Payable: 2009	Prev Taxes \$6.00 Fee Pen: \$4.15				654.72			1,770.08
Dec 31	2008	Q014649	Tipton County Treasurer	2008 Fall Settlement		208.46	208.46		208.46		1,770.08
Aug 25	2008	Q014211	Tipton County Treasurer	2008 Spring Settlement		446.87	446.87		446.87		1,561.62
Jan 1	2008	A2008	Surveyor Annual Assessment Payable: 2008	Prev Taxes: \$6.00 Fee Pen: \$1.20				654.73			1,114.75
Dec 31	2007	Q013503	Tipton County Treasurer	2007 Fall Settlement		286.96	286.96		286.96		1,114.75
Jul 2	2007	Q012986	Tipton County Treasurer	2007 Spring Settlement		369.87	369.87		369.87		827.79
Apr 30	2007	W024107	Plake Concrete	0249						1,279.16	457.92
Jan 8	2007	Q012497	Tipton County Treasurer	2006 Fall Settlement		264.23	264.23		264.23		1,737.08

Jan 1	2007	A2007	Surveyor Annual Assessment Payable: 2007	Prev Taxes, \$6.00 Fee/Pen: \$2.70					654.73			1,472.85
Jun 23	2006	Q011894	Tipton County Treasurer	2006 Spring Settlement	385.12	385.12				385.12		1,472.85
Jan 1	2006	A2006	Surveyor Annual Assessment Payable: 2006	Prev Taxes, \$0.00 Fee/Pen: \$1.20					654.75			1,087.73
May 2	2005	W018687	K & L Excavating	05-35							1,512.84	1,087.73
Dec 30	2004	Q009962	Tipton County Treasurer	2004 Fall Settlement	14.40	14.40				14.40		2,600.57
Jun 1	2004	W016221	Van Horn Excavating	5349							251.50	2,586.17
May 31	2004	W015822	Van Horn Excavating								314.40	2,837.67
Jan 1	2004		Amount Brought Forward							3,152.07		3,152.07



Nieman Ellis Powell Regulated Drain ASSESSMENT ROLE				CURRENT ASSESSMENT \$1.00/AC \$6.00/MIN						
				Res. / Ag	Comm. / Indust.	Exempt				
				\$4/\$40 MIN	\$15/150 MIN	\$10/\$75 MIN				
OWNER	TO	TAX IDENTIFICATION NUMBER	LEGALDESC	ACRES	BENEFIT	INCREASE	POTC	POTA	USE	
Amsbury, Cindy L	Amsbury, Cindy L 2663 N 200 W TIPTON IN 46072	007-00029-00	Pt S Sd NW & Pt NE 63.87 Ac 23 -22 -4	63.8700	30.00	\$120.00			Agricultural	
							6.23%	7.49%		
Amsbury, Cindy L	Amsbury, Cindy L 2663 N 200 W TIPTON IN 46072	007-00834-00	Pt N 1/2 SW 0.95 Ac 24 -22 -4	0.9500	0.95	\$40.00			Agricultural	
							2.08%	0.24%		
Amsbury, Murvel L & Sharon J R/L/T	Amsbury, Murvel L & Sharon J R/L/T 7586 W Yarling St Elwood IN 46036	007-01678-00	Pt NW 32.96 Ac 23 -22 -4	32.9600	8.33	\$40.00			Agricultural	
							2.08%	2.08%		
Amsbury, Wendell H TR: Wendell H Amsbury L/T	Amsbury, Wendell H 2643 W 200 N Tipton IN 46072	007-00030-00	Pt NW & Pt NE 32.96 Ac 23 -22 -4	32.9600	17.66	\$70.64			Agricultural	
							3.67%	4.41%		
Baird Family L/T, Baird, Mark A & Linda K, Trs	Baird Family L/T, Baird, Mark A & L 7642 W 450 N Sharpville IN 46068	007-01285-00	Pt N1/2 NW 71.16 Ac 24 -22 -4	71.1600	56.16	\$224.64			Agricultural	
							11.66%	14.03%		
Baird, R. Leon , Trustee of the R. Leon Baird R/T	Baird, R. Leon , Trustee of the R. 1363 W 300 N Tipton IN 46072	007-01488-00	Pt N End NE NE 1.00 Ac 23 -22 -4	1.0000	1.00	\$40.00			Residential	
							2.08%	0.25%		
Cathey, John T & Vickie L	Cathey, John T & Vickie L 2209 N ST RD 19 TIPTON IN 46072	007-00200-00	James Tebbe Subdiv Sec 1 1.3 24 -22 -4	1.0900	1.09	\$40.00			Residential	
							2.08%	0.27%		
Condry, Calvin D & Beverly J	Condry, Calvin D & Beverly J 759 W 300 N TIPTON IN 46072	007-01560-00	Pt N1/2 NW 8.84 Ac 24 -22 -4	8.8400	8.84	\$40.00			Agricultural	
							2.08%	2.21%		
Ferguson, Lisa G	Ferguson, Lisa G 2275 N SR 19 TIPTON IN 46072	007-01730-00	Pt N 1/2 SW 77.30 Ac 24 -22 -4	77.3000	77.30	\$309.20			Agricultural	
							16.05%	19.31%		
Ferguson, Maurice D & Lisa G	Ferguson, Maurice D & Lisa G 2275 N ST RD 19 TIPTON IN 46072	007-01511-00	Donald Amsbury Estates Lot 1 24 -22 -4	1.7500	1.75	\$40.00			Residential	
							2.08%	0.44%		
Harvey, Norman P & Carolyn S	Harvey, Norman P & Carolyn S 3831 AACHEN ST SARASOTA FL 34234	007-00434-00	James Tebbe Subdiv Sec 1 li1	1.0900	1.09	\$40.00			Residential	
							2.08%	0.27%		
Indiana Dept of Transportation	Indiana Dept of Transportation Real Estate Division 100 N Senate Ave., Rm N758- RE Indianapolis IN 46204	007-01045-00	St Rd 19 Right of Way (Turkey Creek watershed) several sections 31.52 Ac	31.5200	9.84	\$40.00			Drain Only	
							2.08%	2.46%		

[illegible]

TIPTON COUNTY DRAINAGE BOARD

Nancy Cline

Dennis Henderson

Tracy Powell

101 E. Jefferson Street
Tipton, Indiana, 46072

Phone: 765-675-2793

You are hereby notified that there will be a public hearing regarding a proposed **maintenance** increase of the following drain in Tipton County, Indiana: **Nieman Ellis Powell Regulated Drain**.

To:

The Drainage Board will hold a public hearing at the Tipton County Courthouse, 101 E. Jefferson Street, Tipton, Indiana, 46072, on November 17th, 2025, no sooner than 12:15 pm.

The Maintenance Report of the County Surveyor and the Schedule of Assessments made by the Board are on file and available for public inspection in the Office of the Tipton County Surveyor, and on-line at <http://www.tiptongov.com/county/> under the Document Center Link.

The Surveyor estimates the cost of annual periodic maintenance for the entire drain to be: \$ 1,200

The assessment figures shown below are your estimated share of the cost of maintaining the above-mentioned drain.

Parcel Number:	Benefited Acres:
Maintenance Cost:	Percent of Total Acreage:
Percent of Total Cost:	
Legal Description:	

Historical data:

The petition for construction of the Drain was created in 1928 according to our records. The last approved Maintenance hearing was in 1976.

Currently the drain is assessed at a rate of \$1.00 per acre with a \$6.00 minimum. This creates an annual assessment of \$653.18, which is insufficient to maintain the drain. The drain currently has a **negative** balance of -\$2,643.26. According to the Bureau of Labor Statistics consumer price index, today's prices in 2025 are 467.75% higher than average prices throughout 1976.

The Board will consider a per acre rate for Agricultural and Residential tracts be set at \$4.00 per acre, with a \$40.00 minimum. Along with a per acre rate for NON-AG or NON-RESIDENTIAL tracts be set at \$15.00 per acre, with a \$150.00 minimum. Finally, a per acre rate for EXEMPT tracts be set at \$10.00 per acre, with a \$75.00 minimum

If approved, the fund could mature to 4 times the annual maintenance collection, before it is not collected as part of the yearly tax bill. Once at 4 times the amount the drain would not collect until work was done on the drain.

Not less than five days before the date of the hearing, any owner of land affected by the Schedule of Assessments may file written objections with the Tipton County Drainage Board. The failure of any owner to file objections constitutes a waiver of his right to any final action of the Board.