

Obituaries

Alan C. Thompson



Alan C. "Tommy" Thompson, 85, of Speedway, passed away July 23, 2007. He was born in Owen County to the late Ray and Z e l e m a

Thompson.

Following his graduation from Gosport High School, Mr. Thompson enlisted in the U.S. Army Medical Corps. He served for the duration of WW II and attained the rank of Staff Sergeant before being honorably discharged.

After his return to civilian life, he drove for Greyhound Bus Lines, retiring after 33 years of service.

Mr. Thompson was married to the former Betty Jean Flora.

In his spare time, he assisted his wife in her grassroots campaign to get a public library built for Speedway. He went door-to-door with her seeking signatures on petitions that eventually led to the town board's approval of the library proposal.

Mr. Thompson was an avid racing fan, a passion that began when he served as a pit crew member for Duane Carter Sr. on the midwest sprint car circuit in the late 1940s. During his later years, his past-times included watching auto racing on television, reading and working in his yard.

He was a member of Speedway United Methodist Church, Veterans of Foreign Wars and the Amalgamated Transit Union.

Surviving are two sons, John Thompson (wife: Donna) of Fayetteville, Ga., and Jeffrey Thompson of Indianapolis; a sister, Vivian Jane May (husband: Charles) of Martinsville; a brother, Jay Thompson of Gosport; and several nieces and nephews.

Mr. Thompson was preceded in death by his beloved wife of 52 years, a son, Joseph, and two sisters, Carol Salter and Lelia Joan Wood.

A graveside service and burial were to be held at Maple Lawn Cemetery in Flora.

Memorial contributions may be made in memory of Alan to the Speedway Public Library, 5633 W. 25th St., Speedway, IN 46224, or the American Cancer Society.

Flanner-Buchanan Funeral Home in Indianapolis was in charge of arrangements. Visit the funeral home online at www.flannerbuchanan.com.

Margaret H. Garrison



Margaret H. Garrison, 88, of Kokomo, died July 29, 2007, at Windsor Estates Health & Rehab Center in Kokomo.

Born March 24, 1919, in Terre Haute, she was the daughter of Andrew and Maggie Templeton Kelly. She was married to Jessie Garrison and he preceded her in death.

Mrs. Garrison retired in 1986 after 30 years as a factory worker.

Surviving are one daughter, Justine Templin of Marion; two sisters, Bessie Becker of Mississippi and Roberta June Goad of Linton; four grandchildren; and two great-grandsons.

Graveside services were held Tuesday at Green Park Cemetery in Portland.

Mildred M. Swisher

Services for Mildred M. Swisher, 84, a former 50-plus year resident of Burlington, were held last Thursday at Baker Funeral Home, Flora. Burial was at Burlington Cemetery, Burlington.

She died July 24, 1922, at Lafayette Home Hospital.

Born Nov. 7, 2007, in Clymers, she was the daughter of John Phillip and Luella Grassmyer Runk. On April 20, 1946, in Logansport, she married Mearl Phillip Swisher, who preceded her in death on Nov. 23, 1980.

She was formerly employed at Sayco, Essex Wire and the Brethren's Home, all in Flora.

Surviving are three daughters, Melody "Gene" Kelly of Lafayette, Susan Harris (husband: James) of Flora and Ellen Walker of Grand Junction, Colo.; four sons, Willard "Willy Overmyer" (wife: Jean) of McDonald, Tenn., Phillip Swisher (wife: Candy) of Kokomo, Steven Swisher of Lafayette, and Michael Swisher (wife: Patricia) of Mexico, Mo.; 19 grandchildren, and 24 great-grandchildren.

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What's behind the property tax crisis?

By Larry DeBoer

Tax bills arrived. Homeowners were shocked. The statewide average increase in homeowner property tax bills is expected to be 24 percent, before the end-of-year rebates. The increases were larger in Indianapolis. Taxpayers protested.

The Department of Local Government Finance ordered a reassessment in Marion County. Reassessments may be ordered in other counties, too. Gov. Mitch Daniels appointed a commission to study local government. We may have a special session of the legislature.

But why are homeowner taxes going up? To solve the problem, we need to know what's causing it.

The problem was a long time in coming. For decades we gave homeowners a tax break by under-assessing houses relative to business property. In 1998 our Supreme Court said that had to stop. Indiana had to adopt a market-value assessment system, basing assessments on predicted selling prices of property.

The 2002-03 reassessment was based on market value, and the tax bills on many older homes jumped. The General Assembly responded with a tax reform package that increased state property tax relief payments by about a billion dollars. Huge homeowner tax increases were reduced to "merely" big increases.

But tax relief kept growing as a share of the budget. The General Assembly decided to cap it. That's one reason homeowner taxes have increased so much this year. Without an increase in state relief, taxpayers pay the entire annual increase in property tax collections. The cap accounts for about 4 percent of the 24 percent homeowner tax bill increase.

The 2002 tax reform also scheduled the elimination of the inventory tax, which was the property tax applied to the assessed value of inventories. Indiana voters approved this policy change in a constitutional referendum in 2004.

The last 51 counties eliminated their inventory taxes this year. Someone else has to pay those taxes, and that's another reason homeowner taxes have increased. Inventory tax elimination accounts for another 4 percent of the 24 percent increase. The shift to homeowners was bigger in places with a lot of inventories, such as Indianapolis.

The Supreme Court says we must keep assessments close to property selling prices. Selling prices change every year, so assessments must be adjusted. This year we tried to do that for the first time. That's trending.

This year trending adjusted assessments from 1999 selling prices to 2005 selling prices.

That's six years of price change. Assessments changed a lot. But business equipment assessments have always been updated each year, so those assessments increased just a little. Taxes shifted from business equipment to land and buildings, including homes.

Assessors trended homes based on evidence from the prices of similar homes that sold. But most of the time, there were no comparable sales of factories or office buildings. The law says that where there are no sales, other evidence must be used. Apparently this was not done everywhere. In Marion County, and maybe in other counties, business assessments were not trended. That's why Marion County was ordered to reassess. This trending error caused an additional tax shift to homeowners. About 10 percent of the 24 percent statewide increase was due to trending.

Rising local tax collections account for about 6 percent of the statewide 24 percent increase. In places with big government construction projects, higher tax collections contribute more. That's another reason why homeowners in some counties saw bigger increases.

Homeowner tax bills are increasing mostly because of tax shifts, from businesses to homeowners, and from the state budget to local taxpayers. In most places, big homeowner tax hikes are not the result of large increases in tax collections. Big increases in government spending are not the main problem.

Remember, some help is on the way. The end-of-year rebates should reduce the average homeowner tax increase from 24 percent to 8 percent.

Property assessment is the way we divide up the cost of local government among taxpayers. Market-value assessment says that homeowners should pay more than they did under our old system. Homeowners don't think that's fair.

Perhaps it's time to step back from the year-to-year tax crises and ask ourselves, "What is a fair way to divide up tax payments?" Perhaps that's one topic the governor's new commission will take up. If so, the question will be, "Can we agree on what's fair?"

Larry DeBoer is professor of agricultural economics at Purdue University. He can be reached by e-mail at: ldeboer@purdue.edu.

Births

Chad and Jannelle Knapp, 755-1 Baltimore Rd., Valparaiso, IN 46385, are parents of a 6-pound, 3-ounce daughter, Isabella Marie, born July 21 at St. Mary's Medical Center, Hobart. Grandparents are Bob and Bev Knapp and Brian and Cindy Beals, all of rural Frankfort. Maternal great-grandparents are Ernie and Janet Phillips of Rossville, Don Stanley of Frankfort, and Jim and Peggy Beals of Monticello. Paternal great-grandparents are Max and Catherine Knapp of rural Frankfort and Kenneth and Velma Miller of Rossville.

Bill and Connie (Stout)

Page, 1408 W. Havens, Kokomo, IN 46901, are parents of an 8-pound daughter, Natalie Delilah, born July 17 at Howard Regional Health Systems, Kokomo. Grandparents are Gayle and Diane Stout of Burlington and Dick and Martha Page of Kokomo. Great-grandparents are Robert Bruck of Logansport and Lorin and Esther Stout of Burlington.

Joshua and Rhonda (Brown) Resler of Rossville are parents of a 7-pound, 9-ounce daughter, Abigail Suzanne, born June 9 at Home Hospital, Lafayette. Maternal grandparents are Rick Brown of Delphi and Connie

and Randy Brooks of Delphi. Paternal grandparents are Robert and Janet Resler of Delphi. Maternal great-grandparents are Kenneth and Marlene Herr of Lafayette and Richard and Kay Brown of Buffalo. Paternal great-grandfather is Carl Mays of Delphi.

Scotty and Malissa Freels of Mulberry are parents of a 6-pound, 1-ounce son, Paul Walker, born July 10 at Home Hospital, Lafayette. Grandparents are Ron and Kathy Flora of Flora and Carol Giles of Frankfort. Maternal great-grandmother is Esther Flora of Milner's in Rossville.

Old Settlers

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evening and all day on Saturday around the courthouse lawn and museum.

Carnival rides will be available every night of the festival.

Clown Ministry face painting will be in the gazebo on Wednesday night from 6:30 to 8:30.

Delphi Chamber of Commerce will host a fish fry on Thursday from 4:30 to 7:30 at Delphi United Methodist Church. Friday from 4:30 to 7:30, the Methodist church will serve barbecue chicken.

Wake up and head back to the church Saturday to a sausage and pancake breakfast from 7:30 to 10:30 sponsored by Knights of Columbus. Go to bed on a full stomach Saturday after eating at the Veterans of Foreign Wars baked steak dinner from 4:30 to 7.

Musical entertainment will be offered in front of the courthouse each night of the festival. On Saturday, Dulcimer Gathering musicians will entertain from 3:30 to 5 p.m. followed by "Banjo Nutz" from 5 to 6 p.m.

A raffle will be held Saturday at 8 p.m. First prize will be for the Carroll County

LEGACY Book, second prize for the Carroll County Coverlet, and third prize for the 1978 Pictorial History by Griffey & Gerard. Tickets are \$1 each or six for \$5 and are available now in the Museum.

Everyone is invited to take part in the old time crafts, basket making, jewelry, and spinning, weaving, tatting, woodcarving, gourds and Indian artifacts at the museum. Children's games there are free.

The museum is also celebrating its 40th anniversary of being re-established. There will be window displays throughout Delphi highlighting the towns of Carroll County.

The 152nd Annual Old Settlers Meeting will be Aug. 11 at the Methodist church. Registration will begin at 12:30 p.m. with the meeting and program starting at 1:30.

The Old Settlers Rendezvous will be open Wednesday through Sunday at the Wabash & Erie Canal Park on N. Washington Street. Stroll through the camp and see how the early settlers of Carroll County dressed and lived before 1850. Times are subject to change.

Head Start to begin at Carroll

By Jennifer Archibald
Staff writer

Carroll School Board has approved entering into an agreement with Head Start, allowing the preschool to use one of the Carroll Elementary classrooms.

The action was taken at a regular board meeting July 24.

Superintendent John Sayers said Head Start classes begin around the middle of September.

The corporation will advertise a revised 10-year bus replacement plan, calling for the purchase of two handicapped accessible buses in 2008.

High school principal Charles Huckstep said the award for the best average GPA among spring sports teams went to the girls' tennis team.

He reported on summer school, saying 170 students attended with a 95 percent attendance rate.

Huckstep handed out copies of the proposed Student Athletic Handbook. He said it has been several years since the handbook has been revised. The new handbook was patterned after the Twin Lakes athletic handbook, but tailored to fit Carroll. It still needs to be reviewed by the coaches, Athletic Council, and a representative of the Athletic Boosters, as

well as the school board. The board will consider approving it at the next board meeting, Aug. 7.

In the meantime, the board directed the proposed handbook to be placed on the corporation website, www.carroll.k12.in.us, so parents and students can look it over.

The board gave permission for the Cougarettes Dance Team to have a car wash (July 28), with proceeds to offset the costs of summer dance camp.

The board approved requests from Brownie Troop 1150 (first graders) to meet at the school on Wednesdays, beginning in September, and for Girl Scout Tribal Council to meet on Tuesdays at the school, beginning Aug. 14. Both requests apply to the school year.

Tina Fewell was hired as a Jump Start instructional assistant, and extracurricular assignments were approved.

Agenda items concerning a Wellness Policy and concession stand bids were tabled.

Sayers mentioned that the board discussed the corporation's 10-year plan and board goals at a work session prior to the meeting.

The next regular board meeting will be Aug. 7 at 7:30 p.m. in the Administration Building.

Saturday's scrap tire collection nets four and a half semi loads

Comet staff report

The preliminary reports are in for the Carroll County tire and household hazardous waste collection held last Saturday.

The Northwest Indiana Solid Waste District sponsored a collection at the Carroll County Fairgrounds, filling four and a half semi trailers with scrap tires and collecting hazardous materials of all sorts, including 1,500 gallons of waste oil and 300 gallons of coolant, according to Carol Stradling, District Director.

She said 223 vehicles arrived to unload tires and 211 more brought in household hazardous waste from 232 households.

The District has sponsored the collection events for several years, and the Town of Flora has hosted the location. Stradling said when the bills come in, the total cost will be close to \$20,000 for the Carroll County collection alone. All but a few hundred dollars of that is paid by the District,

she said, using revenue from landfill tipping fees.

"There are no tax dollars used by the District for any programs or activities," she explained.

"We begin to get calls the first week in June, asking for details on the collection," she continued. "It's nice to have residents who are aware of the program and call or look for the promotions. What a comfort to know that residents are demonstrating 'conscientious disposal practices' for hazardous items."

Although tires are non-hazardous, they can create some dangerous situations. West Nile virus has created an increased awareness of the need to clean up tires. Tire piles provide breeding grounds for mosquitoes. Tires also create an eyesore for county ditches, fields and

waterways if not managed properly. The Solid Waste District's tire recycling days encourage property owners to clean up tires, which discourages illegal dumping.

The Northwest Indiana Solid Waste District also provides collections in Benton, Jasper, Newton, Pulaski and White counties.

Residents with questions about future collections or special recycling programs may call the Solid Waste District at 800-856-0980 or visit the District website www.nwiswd.org.

Correction

The Republican candidates for the City of Delphi were incorrectly reported in last week's Comet. Linda Gretter, a candidate for clerk-treasurer, was not listed.

Stan N. Miller & Jeffery M. Newell

Attorneys at Law

No charge for 1st consultation

ph - 765-742-1772

fax - 765-742-1773

225 N. 4th St., Ste. C
Lafayette, IN 47902



BAIL BONDS
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765-564-2226

Milner Community Health Care Inc.

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(765) 379-2112 or (765) 296-3099



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