

Council holds the line with no LOIT increase (they hope)

By Debbie Lowe
Staff writer

The Carroll County Council realized in the fall of 2008 that due to state mandated property tax reform there would be a shortfall in county revenue if a local option income tax was not adopted. The financial advising firm of Barnes and Thornburg was hired to help the council navigate the tax rate adoption waters so as to minimize the impact to county wage earners, yet produce adequate county revenue to supplant the loss of property taxes.

The state statute, which determines the circumstances in which a county can implement the tax, was studied and discussed. The law dictated that the county impose a tax rate, double the amount needed for revenue in the first year, to create a "stabilization fund" to be used in the event county revenue falls short of projections. The "stabilization fund" cannot be utilized for any other purpose and would merely exist until a revenue need arose.

It was the consensus of the council last year that no more tax should be collected than was needed. It was determined that a .1 percent tax would be sufficient for the need and the situation would be reviewed after the first year to determine if additional revenue would be necessary.

Council members adopted an ordinance which detailed that a .2 of one percent tax would be established for the first year in order to create

the "stabilization fund." The tax rate was expected to be reduced to .1 of one percent the second year to accommodate the financial need of the county, but the council determined a slightly higher tax rate would be needed for 2010.

However during the review process, it was learned the state statute would not allow a council to reduce the LOIT rate once it is established.

Council members met Friday with Jeff Voltz from the Indiana Department of Local Government Finance (DLGF) to receive clarification about the situation because if the tax rate was to change, per the ordinance enacted by the council in September 2008, Friday was the deadline for any action needed.

Voltz told council members Friday they committed an error by stating a double tax rate for the first year in the ordinance, even though that was the recommendation by the financial advisors.

Voltz said DLGF was the entity which does the math and does the doubling of the tax rate for the first year. However, DLGF did not do that math. County residents were taxed at a rate of .2, not .4 of one percent.

"I come to you dumbfounded," commissioners attorney Barry Emerson told Voltz. "This council did the math in the ordinance. When everyone in the county who works was taxed .2 percent it seemed the council had done exactly what they needed to do."

"A new tax must be

adopted by Nov. 1 and I'm not working tomorrow (Oct. 31), so this has to be understood today."

"We followed the directions," Carl Abbott said.

"We doubled the rate for the first year and now it is time to amend that," Jerry Hendress added.

"Whose job was it to do the math?" Scott Ayres asked.

Voltz reiterated that it was the duty of DLGF to double the rate and then admitted DLGF did not do that.

Council president Ann Brown summarized the situation.

"It is my belief that we will have enough revenue to get through 2010 but we may be forced to increase LOIT for 2011," she said in a follow-up interview. "The disappointment of discovering our hired counsel and the DLGF followed different interpretations of the tax law enacted by our legislators as part of property tax reform was and remains very frustrating."

The next council meeting will be Nov. 27 at 8:30 a.m.

Proposed

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mission. Pat Clawson commented that an alternate may also be chosen for the position.

Other business

Highway engineer Paul Coutts was granted permission to advertise for 2010 stone and fuel bids. Bids will be opened at 9 a.m. Dec. 7 at the commissioners meeting.

Coutts said it is his belief that no work funded by federal stimulus money will be completed this year on CR600S. or Bicycle Bridge Rd.

VFW Post 9383 will have a sign on the courthouse lawn Nov. 9 to 15 to advertise a fish fry.

The next meeting will be Nov. 16 at 9 a.m.

Drainage Board

County surveyor Wayne Chapman reported a work slowdown in October.

"Things are a little slow coming in right now," he told the county commissioners who also serve as the drainage board members.

Work orders were received from Tippecanoe and Madison townships.

Chapman reported that "it seems like every open ditch or roadway needs repair" due to the amount of rain received recently. He said he classifies most ditch work as "maintenance" rather than a "reconstruct" due to additional requirements for a reconstruction project.

The next drainage board meeting will be Dec. 7 at 8:30 a.m.

City

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reports were taken while 37 warnings were issued last month. City police assisted other agencies five times in the same time period.

Assistant fire chief Daryl Sterrett reported the volunteer firefighters responded to 14 emergency calls in October resulting in 101 man hours of work. Thirty reports were received. He said the department provided more than 200 hours of mutual aid help to the Monticello Fire Department.

The next meeting will be Dec. 7 at 7 p.m.

Other Death Notices

George Allen Stone, 86, died Saturday, Oct. 24, 2009, at his residence in Kokomo. Among the survivors is a son, Timothy Stone (wife: Rena) of Burlington.

Elizabeth "Betty" Johnson, 89, Idaville, died Thursday, Oct. 29, 2009, at her home. Among the survivors is a daughter, Jayne Burton (husband: Brian) of Delphi. Services were held Monday in Monticello.

Juanita M. Scott



Juanita M. Scott, 91, of Delphi, died at 3:55 a.m. Friday, Oct. 30, 2009, at St. Elizabeth Healthcare Center in Delphi.

Born May 13, 1918, in Boone County, near Kirklint, she was the daughter of Orval and Ruby Stephenson Hoop. She graduated from Kirklint High School in 1935. Her marriage was on Feb. 3, 1938, in Boone County, to Robert Scott, who preceded her in death on Feb. 10, 2000.

Mrs. Scott came to Carroll County in 1954 from Tipton County.

Mrs. Scott retired in 1986 from Delphi Community High School where she worked 15 years as a custodian. She also helped her husband on the family farm from 1938-1971.

She was a member of the Delphi Christian Church, Christian Women's Fellowship, and the Golden Rule Class at the church.

Surviving are four daughters, Aleta M. Tyner (husband: Ron) of Northbrook, Ill., Marilyn K. Pabst (husband: Ed) of Terre Haute, Mary Ellen Grubbs (husband: John) of Covington and Patricia L. Curts (husband: Rick) of Delphi; six sons, Ronald L. Scott of Kentland, Don R. Scott (wife: Susan) of Loudon, Tenn., James R. Scott, DVM (wife: Marilyn) of Carmel, Michael A. Scott (wife: Nancy) of Remington, David J. Scott (wife: Marilyn) of Greensburg, and Jeffrey N. Scott (wife: Theresa) of Brownsburg; 34 grandchildren and 35 great-grandchildren.

Preceding her in death were a great-grandson, two brothers, and a daughter-in-law, Marcia Scott, in August 2006.

Services were held Monday at the Delphi Christian Church. Pastor Andy Paris officiated. Burial followed at the Scott Cemetery in Scircleville.

Memorials may be made to the Delphi Christian Church or donor's favorite charity.

Arrangements were handled by Davidson Funeral Home, Delphi.

Stauffer

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of Directors. He was the IVMA representative on the Indiana Controlled Substances Committee and the Purdue/Indiana Animal Disease Diagnostic Laboratory Advisory Committee.

Stauffer also has served as chairman of the Indiana State Board of Veterinary Examiners and is one of 11 members of the Indiana Board of Animal Health, appointed by the governor. He also has received the Purdue Agricultural Alumni Association's Certificate of Distinction and was inducted into the Carroll County Agriculture Hall of Fame in 2001. He was named Veterinarian of the Year by the IVMA in 2008.

Stauffer has had his practice in Delphi for more than 40 years.

"Dr. Stauffer's commitment to excellence has been recognized by his community, his alma mater, and his profession," said Dr. Willie Reed, dean of the veterinary school. "This award was presented in recognition of distinguished service to general veterinary practice, to organized veterinary medicine, to the community of Delphi, and as a devoted supporter of Purdue University."

The Purdue University School of Veterinary Medicine Distinguished Alumnus award was established by members of the Class of 1967 in honor and remembrance of their classmate, Dr. David Mullis. The first Distinguished Alumnus Award was given posthumously to Dr. Mullis in 1978.

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Carroll L. Stout



Carroll L. Stout, 81, of Flora, passed away at 1 a.m. Thursday, Oct. 29, 2009, at his residence. He had been in failing health

for about 18 months. Born May 4, 1928, near Burlington, he was the son of Clarence and Mable Polk Stout. He graduated from Burlington High School in 1946. His marriage was on June 13, 1948, at the Flora First Christian Church, to Mary Lee Ratcliff, who survives.

Mr. Stout was a retired insurance agent and real estate appraiser.

He was a member of the Burlington First Brethren Church, Three Rivers Boy Scout Council, trustee of Ashland University, and on the board of the Gospel Music Association and Meridian Standard Insurance Company. He was also a charter member of the Flora Rotary Club.

Surviving with his wife are one daughter, Gloria J. Radcliff (husband: Mike) of Burlington; four grandchildren, Tim Radcliff (wife: Amy), Kimberly Williams (husband: Shaun), both Ft. Wayne, Amy Schelle (husband: Ashley) of Greenfield and Tyler Radcliff (fiancee: Chelsea) of Kokomo and nine great-grandchildren, Aiden, Ethan, Joshua and Drew Radcliff, Zachary, Bradley and Kaitlyn Williams, and Isaac and Caleb Schelle.

Services were held Saturday at the Burlington First Brethren Church. Pastor Mike Radcliff and Dr. Peter Roussakis officiated. Burial followed at Maple Lawn Cemetery, Flora.

Memorials may be made to either Wycliff Bible Translators or the Burlington First Brethren Church.

Arrangements were handled by Reinke Funeral Home, Flora.

Esther R. Mummert



Esther R. Mummert, 86, Flora, passed away at 6:30 p.m. Friday, Oct. 30, 2009, at St. Elizabeth Healthcare Center in Delphi.

She had resided there since recently suffering a stroke.

Born Aug. 8, 1923, in Carroll County near Camden, she was the daughter of Samuel and Rosa Fife Becholdt. She was a 1941 graduate of Camden High School. Her marriage was on May 24, 1942, at her parent's home near Camden to Charles Mummert, who survives her.

Mrs. Mummert was a housewife who enjoyed quilting, crocheting and hand work.

She was a member of the Living Faith Church of the Brethren.

Surviving with her husband are a daughter, Sharon Fife (husband: Dick) of Galveston; a son, Charlie Mummert of Peru; two sisters, Helen Maxwell of Warsaw and Ruth Stone of Logansport; eight grandchildren; and three great-grandchildren.

Preceding her in death were a son, Robert Dale Mummert; two sisters; and one brother.

Services were held Tuesday at Reinke Funeral Home, Flora. Pastor Jeff Tomson officiated. Burial followed at Beech Grove Cemetery, Sharon.

Memorials may be made to the Living Faith Church of the Brethren.

Florence E. Stern



Florence E. Stern, 88, Logansport, passed away at 4:50 p.m. Saturday, Oct. 31, 2009, at Chase Center in Logansport.

Born Oct. 22, 1921, in Sheridan, she was the daughter of Virgil Franklin and Carrie Ethel Mundy Fulton. She attended Boxley schools and was a 1940 graduate of Sheridan High School. Her marriage was on June 3, 1942, at her parent's home to Mark Stern, who survives.

A homemaker, Mrs. Stern was employed at Firestone Rubber Company in Noblesville shortly after her marriage.

She and her husband ran a dairy farm and Golden Egg egg house from 1971-1985.

Mrs. Stern enjoyed quilting and writing. She had a Christmas story published in the Noblesville newspaper and had written a pamphlet entitled, "Visions of Heaven."

She attended the Nazarene Church in earlier years and later had attended Wesleyan churches.

Surviving with her husband are five sons, Duane M. Stern (wife: Nancy) of Arcadia, Dale Stern of Lafayette, Ken Stern (wife: Ellen) of Littleton, Colo., Steve Stern of Lafayette, and Rex Stern (wife: Sue) of Delphi; three daughters, Lucy Smith (husband: Scott) of Delphi, Diana Heiss (husband: Butch) of Sparta, Mich., and Bonnie O'Neill (husband: Jim) of Pensacola, Fla.; five brothers, Paul Fulton of Sheridan, Clarence Fulton of Jamestown, Tenn., Lawrence Fulton of Frankfort, George Fulton (wife: Virginia) of Indianapolis and Rev. James Fulton (wife: Grace) of Westfield; three sisters, Martha Mullins (husband: Clayton) of Sheridan, Dolores Summitt of Kokomo and Bertha Robinson (husband: Coy) of Noblesville; a sister-in-law, Rosemary Fulton of Cicero; 13 grandchildren and 14 great-grandchildren.

She was preceded in death by two brothers, three sisters and a daughter-in-law, Beth Stern.

Services were held Tuesday at Westfield Union Friends Church in Westfield. Pastors David Fulton and Ed Selvidge officiated. Burial followed at Crownland Cemetery in Noblesville.

Arrangements were handled by Reinke Funeral Home in Flora.

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