

# CARROLL COUNTY COMET

Consolidation of the Delphi Journal-Citizen (Est. 1839) and the Flora Hoosier Democrat (Est. 1897).

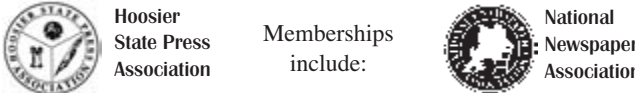
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## Another increase in farmland assessments

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Around the turn of every year Indiana's Department of Local Government Finance announces the new base rate for farmland. The base rate is a dollar amount per acre, and it's the starting point for assessing farmland for property taxes. Two years ago the DLGF announced the base rate for taxes in 2009 at \$1,200 per acre. A year ago it announced the base rate for 2010 taxes, \$1,250 per acre. And on Dec. 31, 2009, the base rate for 2011 taxes was announced. It was \$1,400 per acre. There's a pattern here: up.

You can see the base rate announcement and all the numbers used for the calculation on the DLGF's Web site, <http://www.in.gov/dlhf>. Click on "Assessments" under "Information for Taxpayers," and you'll find an agricultural link.

To assess farmland for property taxes, the base rate is multiplied by a soil productivity factor, so more productive land has a higher value. Some assessments are reduced by an influence factor, which accounts for things like frequent flooding or forest cover. The resulting assessed value is multiplied by the local tax rate to get the tax bill.

The DLGF calculates the base rate with a capitalization formula. The income that can be earned from growing corn or beans on an acre, divided by an interest rate, is the amount a reasonable investor would pay for the land. This is called the "use value" of the land, because it counts only its value for growing corn or soybeans. Some farmland is extra valuable because it could be developed for residential or commercial use, but that doesn't affect its use value. This is a tax break for farmland owners, especially those with land near cities, where development is a possibility.

Each year the DLGF recalculates the base rate with updated prices, yields, rents, costs and interest rates. It adds the latest year into a six-year rolling average and an earlier year drops out. The base rate goes up if the use value of the new year exceeds the use value of the dropped year.

That's been happening. Corn and bean prices were much higher in 2007 and 2008 than they were earlier in the decade. Land rents are up. Costs have increased but not as much. Interest rates have fallen. The capitalization formula is producing higher values for recent years compared to earlier years. When the recent higher values are added and the old lower values are dropped, the base rate increases.

There's a four-year lag from the data to the base rate used for the tax bill. The base rate for 2010 taxes is calculated using data from 2001-06. The base rate for 2011 taxes uses data from 2002-07.

We already know the data for 2008 and almost all the data for 2009. We know how the calculation is done. So we can predict the base rates for taxes in 2012 and 2013. Run the new data through the calculation, add the new year and drop the old, and the results are base rates of \$1,700 for taxes in 2012 and \$1,810 for taxes in 2013.

That's a 21-percent increase in 2012 and another 6-percent increase in 2013. The base rate was \$880 for taxes in 2007, so it will more than double over six years. The main culprits are the very high corn and bean prices in 2007 and 2008, which first enter the calculation for 2011 and 2012 tax bills.

We're putting caps on property taxes, but they won't hold farmland taxes down. Farmland taxes are capped at 2 percent of assessed value. As assessed value goes up, so do the caps.

A bill that's passed the Indiana House (HB 1004) changes the base-rate calculation, dropping the high and low value and averaging the remaining four years (so it's called the "Olympic average"). Such a revision would reduce the \$1,700 base rate to \$1,590 for 2012. The bill would also limit the year-to-year increase in property tax bills on land and buildings (but not business equipment) to the rate of inflation. That would cut farm tax increases a lot—and reduce revenue for rural local governments.

Once a month, on a pre-terminated Sunday morning, I get the best seat in the house at University Church at Purdue.

My perch is in a far corner at the front of the church, up past the front pew and even past the pulpit. That's where the white painted console of the pipe organ sits. My seat is on the varnished wooden bench sitting in front of the console.

The pipe organ at University Church was constructed by the Schwantz Organ Company of Orrville, Ohio. A gold plaque dates the organ to 1973. Unlike today's organs constructed with electronic circuitry, a pipe organ circa 1973 has mechanical connections triggered by a pneumatic style air system.

The organ has an on/off switch identical to a typical electric wall switch. When you throw the switch to "on" it is as though you have awakened a sleeping giant. An audible rush of air bursts through the system as the blower unit kicks on. The wood supports holding the rows of pipes creak and groan as valves open and shutters

## Midwest Memo

by Alan Shultz



### Cipher on this

shift. A musical instrument this alive in its resting position offers great promise for things to come.

The pipes that give the pipe organ its name are beautiful objects. Many organ installations display the pipes. The designer of the University Church organ put the pipes in an enclosed loft room suspended above a narrow cement staircase.

I followed my usual routine this past Sunday morning. I got to church an hour and a half in advance of the service. With that kind of lead time, I get in a good practice.

Our song leader at University Church is David Carmichael, a guy with a beautiful singing voice. David and I

practice the hymns together and iron out any potential rough spots. Sunday morning we used our "executive powers" on one confusing stanza of a familiar hymn.

So when I arrived Sunday, I found the hidden key (don't ask), unlocked the organ cover, rolled the cover up, pushed back the music rack and flipped the control switch to "on."

The usual rush of air came, then the creaking wood, the flutter of the shutters as they opened wide. And then, out of nowhere, with no one seated at the console - a single solitary note sounded and held. Actually "note" is too kind a term to describe the shrill, eerie whisper - the squeak that wouldn't stop.

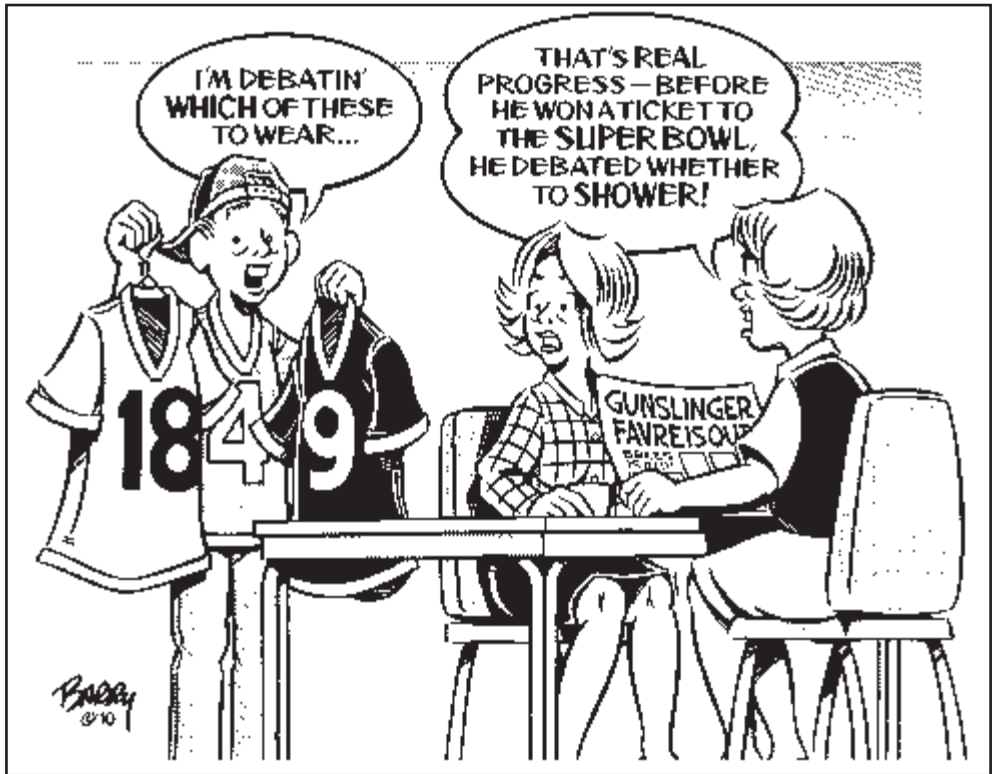
The noise was too high and too quiet to be described as piercing, but it floated and lingered and shrilled in the background. I speculated that somewhere in Lafayette a dog's ears were standing at attention and suddenly said canine had a hungering to attend church.

The noise the organ was making is described as a cipher. The usual cause of a cipher is a misaligned pipe not seated properly in the chestwork that holds the pipes erect.

Back in my college days I played the organ at the Presbyterian Church in Jerseyville, Ill. That old organ had enough mileage that ciphers were a regular occurrence. One base in that choir was the "cipher guy." It was his job to give any squawking pipe a corrective silencing shove. I'd point, he'd dash, then shove.

But this cipher was a first for me at University Church. With no designated "cipher guy," a ladder was fetched, the hatch to the pipe loft thrown open, and I took a peek. Rows and rows of pipes dared me to trespass. I knew that one false move could create a domino effect that would rock the musical world for some time.

So Sunday morning, like an eccentric choir member humming through silent prayer, our little cipher sang its heart out for the entire hour. It never once took a break. And when time came to switch the pipe organ off, the system responded as though nothing unusual had occurred. The shutters shut, the pumps ceased and the air stopped flowing. But the last sound Sunday was not the little cipher that stubbornly hung in the air. No the last sound was a dog, a howling dog somewhere close outside.



## Circuit Court - Judge Donald Currie

New filings are from public records available in the Carroll County Clerk's office on the second floor of the courthouse, Delphi. Other information regarding judgments and marriage dissolutions is gathered from public records found in the clerk's office.

Default and summary judgment entry and decree of foreclosure was granted to the plaintiff in First Financial Bank vs. William J. Yeager and Beneficial Indiana, \$156,562.67.

Chase Bank USA filed complaint against Karen S. Henricks.

Chase Bank USA filed complaint against Russell D. Knowles.

Capital One Bank filed complaint against Michael P. Stevens.

Wells Fargo Bank filed complaint to foreclose mortgage on non-primary residence against David R. Boys, Angela J. Britt, Secretary of Housing and Urban Development, etc.

PHH Mortgage Corp. filed complaint on note and to foreclose mortgage on real estate against Erin R. Hatten.

Household Bank filed complaint against Kevin L. Pavey.

American Acceptance filed complaint against Pamela Ennis

Capital One Bank filed complaints against Brian Fulton, Ashlie M. Caldwell, and Jack E. Miller.

Household Bank filed complaint against Justin Spangler.

Midland Funding LLC filed complaint against Russell J. Price.

Discover Bank filed complaint against Kathryn J. Peterson.

JP Morgan Chase Bank National Assoc. filed complaint on note and to foreclose mortgage on real estate against Gregory L. Rubbeck, Suzette V. Rubbeck and First Horizon Home Loans.

James D. Campbell was charged with two counts of unlawful possession of a firearm by a serious violent felon.

Bret L. Huse, Dale E. Huse, Tom D. Huse and Cynthia J. Jones have been named as co-personal representatives of the Edward L. Huse estate.

John E. Gooding has been named the administrator of the Raymond P. Gooding estate.

Danielle Denise Kelly and Amanda Marie Werner have been named administrators of the Virginia Nell Long estate.

## Letters to the Editor

### Let's celebrate Heart Month

The Carroll County Health Department has several things going on this month in recognition of Heart Month.

To promote "Carroll County - Keeping in Step for a Healthy Heart," the health department is giving away step-meters this first week. A person's goal should be 10,000 steps per day. Pick up a diary at the department and keep track of your steps.

Helping people deal with stress will be the second week focus. The health department will be giving away stress balls, stress cards and brochures telling people how to de-stress their lives.

The third week will focus on healthy eating habits. Fast food nutrition guides and cookbooks with healthy heart recipes will be distributed.

During the last week of February, the department will be giving away guides with information on lowering cholesterol and blood pressure.

We want Carroll County residents to have healthy hearts. Stop by this month and we'll help you toward that goal.

Joyce Sturdivant,  
Carroll County Health Dept.  
Delphi  
healthd@carrollcountyin.gov

## Restaurant Inspections

### JC'S Bar & Grill (Delphi)

Routine inspection: 1/04-1/15/10  
Summary of violations: 1 non-critical  
1. Restroom doors not self-closing.

### Delphi Pizza King

Routine inspection: 1/04-1/15/10  
Summary of violations: No violations noted.

### Sportsman Inn (Monticello)

Routine inspection: 1/04-1/15/10  
Summary of violations: No violations noted.

### Smitty's Tacos (Delphi)

Routine inspection: 1/04-1/15/10  
Summary of violations: No violations noted.

### Delphi Discount Tobacco

Routine inspection: 1/04-1/15/10  
Summary of violations: 2 non-critical  
1. Mops not properly stored.  
2. Not test kit for sanitizing solution.

### Maple Leaf Country Store (Camden)

Routine inspection: 1/04-1/15/10  
Summary of violations: No violations noted.

### Dairy Queen (Delphi)

Routine inspection: 1/04-1/15/10  
Summary of violations: 2 non-critical  
1. Mops not properly stored. (Already corrected).  
2. Floor in food prep area not smooth and easily cleanable.

## Web poll

Tell us starting Wednesday at our web site, [carrollcountycomet.com](http://carrollcountycomet.com)

Each week the *Comet* polls its readers on a different topic. Vote online at [carrollcountycomet.com](http://carrollcountycomet.com) starting each Thursday, and then click the *Comments* link to send us an email voicing your opinion. The best responses will be printed the following week.

### Should beer gardens be allowed at town and city parks during special events?

Yes  
No

### Last Week's results

Will Democratic health care reform move forward in light of the election of Scott Brown (R-Massachusetts) to the U.S. Senate?

22% Yes  
78% No  
60 Total Votes

## Superior Court Judge Jeffrey Smith

Superior Court judgments are gathered from public records on file in the Carroll County Clerk's office on the second floor of the courthouse, Delphi.

### New filings

Kimberly D. Strohl was charged with theft and possession of marijuana.

Nicole L. Thomas was charged with domestic battery and illegal consumption of an alcoholic beverage.

Jason L. Prater was charged with possession of marijuana.

Nakeia M. Martin was charged with illegal consumption of an alcoholic beverage.

Shawn A. Haygood was charged with two counts of domestic battery.

Carlos Garcia was charged with operating a motor vehicle without ever receiving a license.

Robert L. J. Thomas was charged with bigamy.

First National Bank filed complaint against Charles A. Mills and Rosanna K. Mills.

FIA Card Services filed complaint against Dan L. Dillman.

Target National Bank filed complaint against Vicki J. Spence.

## Marriage Licenses

David Edward Popejoy, 42, and Michele Evon Fording, 41, both of Delphi.

Ryan Keith Riley, 33, and Kerrie Jade Walker, 25, both of Delphi.

## Because the public has a right to know...

The *Comet* publishes government meetings weekly to provide understanding of which government meetings are happening, when and where.

### Thursday, February 4

✓ Carroll County Redevelopment Commission: 1 p.m., Commissioners meeting room  
✓ Flora Airport Board: 5 p.m., Flora Municipal Airport  
✓ Carroll County Parks Board: 6:30 p.m., Camden Library  
✓ Carroll School Board special meeting: 9:30 p.m.

### Monday, February 8

✓ Rockfield Sewer District: 6:30 p.m.  
✓ Delphi School Corp.: 7 p.m.  
✓ Carroll School Board: 7:30 p.m.

### Tuesday, February 9

✓ Burlington Town Council: 7 p.m.

### Public Notices appearing in this issue of the Comet:

Sheriff Sale-VanSickle .....B6  
Myer estate .....B6  
Myers estate .....B6  
Summons-Jenkins .....B6  
Modisett estate .....B6  
Summons-Vega .....B6  
Commissioners Certified Sales B5  
Liberty Twp-annual report ... B5  
Stack estate .....B5  
Town of Camden-annual report B5  
Creek Run .....B6  
Monroe Twp-annual report ... B4  
Town of Camden-public hearing B6  
Tippecanoe Twp-annual report B4  
Collier Trust .....B6  
County Council-add'l appro ... B6

Questions concerning Indiana's Open Door and Public Access Laws may be directed to the state's public access office, at 1-800-228-6013.