

Farmland property taxes may keep increasing

The memo was posted at the end of December, on the Indiana Department of Local Government Finance website. It announced the base rate for farmland at \$2,280 per acre for property taxes in 2025. That's up 20% from this year's \$1,900. It will be the third straight year of big increases. The base rate rose 16% from \$1,290 in 2022 to \$1,500 for 2023, and 27% to \$1,900 for 2024.



LARRY DEBOER

What's the base rate, and why is it going up so much? The base rate is a dollar value per farm acre calculated each year by the DLGF, the agency that oversees the property tax in Indiana. It's the starting point for the assessment of farmland for property taxes. The base rate is calculated from a formula with farm income per acre in the numerator and a capitalization rate in the denominator.

Farm income is measured with data on rents, commodity prices, yields and costs. The capitalization rate is set by rule, and for the past 10 years it's been 8%. The DLGF does this calculation using numbers from the most recent six years. They drop the highest year's result, and average the rest to get the base rate. For each farm acre the base rate is adjusted for soil productivity and sometimes for influence factors, such as frequent flooding. Then the resulting assessed value is multiplied by the local property tax rate to set the tax bill.

Each year the DLGF adds the most recent year's data to the base rate's six-year calculation and drops the numbers from the oldest year. For taxes in 2025, the data for 2023 were added and the data for 2017 were dropped. The entry for 2017 was \$1,281; the entry for 2023 was \$3,263. So the base rate average went up by \$380.

In 2017 the calculation used an average price of corn of about \$3.70 per bushel. In 2023 the price was \$5.60. The 2017 soybean price was \$9.50; the 2023 price was \$13.50. The main reason for the rise in the base rate is that commodity prices were higher last year than they were seven years ago.

For taxes in 2023, farmland tax bills did not rise by the full 16% increase in the base rate. Rural property tax rates went down a little, which cut the average tax bill hike to 13 percent. Small favors, perhaps, but better than the typical 2% tax rate increase.

Tax rates fell because assessed values rose across the board. Property values spiked after the pandemic recession. Home assessments rose 21% for 2023 taxes, rental housing assessments rose 15%, and business building assessments rose 11%.

Property tax rates are recalculated each year by dividing levies by assessed values. Indiana imposes a maximum on most levies, and that maximum rose 5% in 2023. Since assessed values rose by more than 5%, tax rates fell in many communities.

Looking ahead, tax rates may fall again this year. The General Assembly cut the increase in the maximum levy to 4%, so levies will increase less. But the legislature also provided tax relief to homeowners by increasing the size of a homestead deduction. This will reduce the average increase in home assessments from about 12% to 4%. Overall assessed value will rise less, so tax rates won't fall as much.

Effectively, the tax relief for homeowners means farmland owners will pay a bigger share of 2024's levy increase.

The base rate will keep increasing for as long as current commodity prices are higher than they were seven years before. For taxes in 2026, the base rate formula will drop 2018's prices. Corn was about \$3.60 per bushel that year. If the corn price is higher than that in 2024, the base rate is likely to go up again in 2026. The formula won't start dropping high commodity prices until 2029, when the prices from 2021 are eliminated. The base rate is likely to rise until then, probably topping \$3,000 per acre.

The last time the base rate increased so much, the General Assembly changed the base rate formula. Will it do that again?

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Letter to the Editor

Anti-semitism amongst the woke

To the Editor:
It surprised me somewhat that Cultural Marxists (the woke) allied with pro-Gaza Muslims following the massacre of Israelis on Oct. 7, 2023.

Gazans performed acts of extreme barbarism. Israeli men, women, and children were raped, tortured and murdered. Wives were raped and murdered in front of husbands and families. Children were raped and slaughtered in front of parents. Details are too grotesque to recount.

Some of these acts were recorded and widely circulated. Cultural Marxists consider Israel to be a Western colony. In their perverse worldview, Gazan terrorism is labeled as justice against oppressors. Therefore, their barbarism is considered resistance and justified as such.

American universities, infested with Cultural Marxism at all levels, are manifesting their anti-Semitism through discrimination against Jewish students and professors. Some students fear violence and are escorted between classes by campus police.

Pro-Gaza protests have blocked major traffic arteries for hours. Mass protests of tens of thousands occurred in major cities.

Pro-Gaza protests include the march chant "From the River to the Sea, Palestine will be Free" and calls for Intifada. These chants are demands for the eradication of Jews and the destruction of Israel. It shouldn't surprise me Cultural Marxists would ally with Gaza. Islamists view America

as the "Great Satan" and Israel as the "Little Satan".

This comports with the Cultural Marxist view, which vilifies Western European culture associated with colonialism.

Additionally, the Jewish community enjoys a level of prosperity and prowess in certain institutions.

Prosperity and success provoke envy and hatred amongst Cultural Marxists. Envy and hatred energize them.

Pro-Gazans and Cultural Marxists make strange bedfellows, though.

The intersectionality matrix of Cultural Marxism divides all mankind into oppressor and oppressed. The white, heterosexual, cisgender (non-transgender), able-bodied male is coded as the archetypical oppressor. Women and LGBT are oppressed groups under Cultural Marxism. Some of the most oppressive societies toward women and LGBT are Muslim, though.

The unlikely alliance between Cultural Marxists and Pro-Gazans is explained by a common hatred of Western civilization and "colonizers". Israel is the sole Western-style democracy in this region. It is also viewed as a recent colony by its Islamic neighbors. Never mind Israelis have inhabited the land for millennia.

Israel has a successful economy and is viewed with envy by Gazans. There is no reason for the poverty Gaza experiences, though. Hamas exploits donated resources using them for terrorist activities like their extensive tunnel network and rudimentary rockets used to bombard Israel.

Education of Gazan children involves

anti-Israel propaganda provided by United Nations Relief and Works Agency (UNRWA), fueling hatred and violence against them. Additionally, Palestinian Authority Martyrs Fund provides generous annuities to families of Gazans imprisoned or killed in acts of violence against Israelis.

What is my position on Israel and Gaza? Jews, Muslims, and Cultural Marxists need Christ. Christ is the unifying principle. Union with Christ achieves vertical reconciliation with God and horizontal reconciliation between men. Alienation from Christ includes animosity between God and other men.

In a fallen world, though, Israel is within its rights as a nation to protect itself and prosecute the war against Gaza. Hostilities will not end until Hamas is incapacitated. It is unfortunate innocents are harmed despite best efforts of the Israel Defense Forces (IDF).

If you want to experience union with Christ, I suggest finding a good biblical church acknowledging the authority and infallibility of Scripture. Avoid mainline Protestant imposters affirming wokeness and unbiblical sexual practices and ideologies.

As an aside, Joe Biden recently made a ridiculous claim that recent pro-Gazan hecklers at an event were "MAGA Republicans". If he wants to associate them with a group, he should consider Cultural Marxists.

For an expanded version of this article, see my blog at christiannewsjunkie.com (no hyphen).

Robert Sparkman
Rome City

Early signs of spring abound this winter

I took a stroll around my garden this weekend. With the warmer temperatures and bouts of rain, winter just took a short recess. There are always those early, early signs of spring that cheer us on.

My daffodils are up a couple of inches. Some of them are just peering out from under the bits of snow. Other shoots are sturdy and strong defying the end of January. The chives are just barely uncurling in this January thaw; even enough to cut a handful by the end of the week. It is early for all these signs of spring. I always worry about the daffodils and other plants that appear before it is time. I try to whisper to them to just curl back up and sleep for a bit longer. "Your time will come," I say to them.

Not only are the daffodils a bit early, but Nate, our neighborhood "let's go tap our trees" guy, was out tapping trees this weekend. He knocked on my door asking if I was ready to tap. I really was not ready for this event to start. I mean, once these trees are tapped, there is no going back. Nate tapped my trees for me this weekend, and so the show does go on. Today I find myself pulling out my wagon, washing out the buckets, checking on my enamel pots and making sure the candy thermometer is on hand. I love gathering sap and boiling it down in my kitchen! My house is always full of humidity and smells so sweet, but was I ready for this? I made a joke to Kathy that I was not emotionally ready to tap. That sounds so strange when writing it, but it is true. However, after today, I will be ready and for the next six weeks, I will be trudging up

and down the street with my wagon replacing buckets and bringing home the sap. Last year I had a record crop (okay, I have only done this for two years), and I still have a quart left. I love looking at that jar in my cool, dark cupboard. The color is amber and full of last year's February sunshine.



LOU ANN HOMAN-SAYLOR

With these signs of spring comes February 2nd which is Candlemas and Groundhog Day. It is also the cross-quarter day between winter and spring! We all know the story of the groundhog and his shadow! This is part of our modern culture, but it dates to ancient times. A European folklore belief is if the weather is fine on February 2nd, more winter is coming! Another folklore states that if the dikes are overflowing, spring will make an early arrival. The most well-known lore comes from the ancient Irish. On Feb. 1 they summon the goddess of fire and call to her to bring spring to the land. This Celtic goddess was known as St. Brigit. She was known as the goddess of fertility and everything in the household...including chores and children. Three thousand years ago in Ireland, fires and candles lit the way during the first of February to frighten away the winter and the evil spirits that go with it.

We do not think much about goddesses or ancient times. No, our lives are too busy, too on-task, but isn't it nice to stop for a moment to ponder these old customs and folklore? No, all we get is a groundhog, but we have fun with that. I must laugh as I write, no matter what the groundhog sees or does not see, winter is here for six more weeks.

As for me, winter goes by quickly. I

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simply never run out of things to do, and winter is no exception. There are candles to light, stories to tell, books to read and soup to simmer. There have been hockey games with Jonah, ukulele practice with Carolyn, rehearsals to attend and now, of course, thanks to Nate and our neighborhood, there are buckets full of sap to carry home and boil down.

In between the light and dark, there are letters to write and a campfire or two to dissipate the darkness and the spell of winter. Who does not love getting a hand-written note or letter or sitting by a neighborhood campfire to watch the stars come out. Do not forget to plot out your garden, order your seeds and start them in your house!

Winter is still here, and with a groundhog keeping guard, only six more weeks!

LOU ANN HOMAN-SAYLOR lives in Angola at the White Picket Gardens where you can find her gardening or writing late into the night under the light of her frayed scarlet lamp. She is a storyteller, teacher, writer, actress and a collector of front porch stories. She can be contacted at locketoftime@aol.com.