

Setting the record straight on business and property taxes

By KEVIN BRINEGAR
Indiana Chamber of Commerce

Misinformation has fanned the flames in our state's ongoing property tax crisis. It's not a battle of business- vs. homeowners. Everyone is in the same boat, the same broken boat that is rapidly sinking. Too often though, attention is misplaced on the convenient notion that "businesses don't pay their fair share of taxes." Reality tells another story.

Indiana is among the top third of states for business property taxes, while Hoosier homeowners' percentage of property taxes paid ranks in the bottom third of all states. In fact, business property represents only 35 percent of Indiana's total property assessments and homeowners comprise 65 percent; nevertheless, businesses pay more than 50 percent of all property taxes.

This year in Marion County, a series of missteps by local government that led to an increased tax burden for homeowners has, at times, been portrayed inaccurately as preferential treatment for business. It was 100 percent assessor error (not lobbying efforts by the business community, as suggested in a July 20 Indianapolis Star editorial) that caused many Marion County businesses to see no change in their property assessments. This result was entirely unacceptable, and the Indiana Chamber has gone on record as supporting fair and accurate assessments.

The elimination of the state's tax on inventory has also been a focal point of "what went wrong." When the inventory tax repeal passed the 2002 General Assembly, measures were provided to protect homeowners, but it was up to each county to act. Counties were encouraged to eliminate the inventory tax early – before 2007 – and to implement a homestead credit in order to negate any shift in taxes to homeowners from an inventory tax elimination that has helped secure thousands of new jobs throughout the state.

Ratification of the inventory tax repeal was on the 2004 general election ballot and passed with more than 70 percent of the vote statewide. So, all counties were well aware it was coming. Yet, only 43 of Indiana's 92 counties took steps to protect their homeowners.

Going forward, for the sake of all taxpayers, what must be examined is the property tax burden itself. Enough of trying to plug the holes in a tattered ship. What we need is a complete overhaul of the assessment process and to get the assessments right, and then we can determine where the spending and tax burdens are too high. Further, the business community accepted other taxes in 2002 in return for the repeal of the inventory tax, which now comprises only four percent of the statewide property tax levy.

While assessment problems are a major contributor, local government budgets must also be scrutinized. They are currently growing bigger and bigger every year, by about six percent on average. Certainly, most personal and business budgets aren't increasing by that amount.

There also needs to be more emphasis on efforts to realize possible efficiencies – most notably with centralizing the assessing duties at the county level. This would be a significant step toward the fairness and uniformity of assessments, and avoiding a repeat of this year's tax debacle.

Art Adventure I Sam Dalkilic-Miestowski



It's all about the art

My name is Thomas Sufana and I will be Samantha's

guest columnist for this week. Samantha is on a much-deserved vacation and I am honored to fill in for her. I know that she has mentioned me in some of her past articles, often referring to my adventures into the area of fine art collecting. For me it is "All about the Art."

Currently, I am the Fine Arts Department Chairman and senior art instructor at Lowell High School. I am also a painter, an art lecturer, an international traveler and an avid art collector.

Hmmm, I should have said "passionate" art collector. I am very passionate about collecting art from the many cultures and ethnic groups that I have come across in my travels throughout the USA and internationally. The past 30 years I have been blessed with a group of students, faculty, and community members who share my passion. One of my personal goals was to provide my school and community with a permanent multi-cultural, multi-ethnic fine art collection that they could be proud of.

In 2005, a group of dedicated art enthusiasts helped me establish the Fine Art & Objets D' Art Collection at Lowell High School. The outpouring of support from the students, faculty, and community was overwhelming. Word spread throughout the state of Indiana that a respectable collection was being established in the small community of Lowell. Donations of artwork and financial support came flooding in. Various clubs, faculty, and organizations at Lowell High sponsored various art pieces. The Tri-creek Education Foundation and the Lowell Lion's Club were very generous. Imagine my surprise when the curator of the Brauer Museum at Valparaiso University and the curriculum director of The American Academy of Art in Chicago contacted me and offered their assistance.

Highlighted in the collection are artworks from around the world, representing the cultures, styles, and ideas of the past and present. The collection currently contains over 175 pieces including; paintings, drawing, lithographs, sculptures, jewelry, textiles, ceramics, glass, and photographs.

Samantha and The Steeple Gallery were instrumental in linking me up

with some historical pieces (AD 800 oil lamps among others) and some pieces from the 1960's to the present. Samantha worked closely with me in choosing some wonderful pieces by Roland Kulla, Ann Singer, Laird Hartley, Julie Sklar, and Fred Holly.

I have accumulated massive amounts of artwork from my many travels. I donated various pieces including Asian, Italian, Romanian, Malaysian, Russian, Greek, and German works. At last count, over 36 countries are included in the collection. Dear to my heart are the Native American lithographs and sculptures.

The art collection has taken on "a life of its own." The walls and display cases throughout the building have become "the gallery." In 2006, I was giving a tour to some art patrons when one of them asked, "What artist would you love to see in your collection?" I politely answered with the name of my all-time favorite artist, Rembrandt. I, too, joined in their laughter, knowing that a Rembrandt etching, much less a painting, would be out of our reach.

However, one special lady, the President of the Tri-Creek Education Foundation, wasn't laughing. A few days later, I received a phone call from her that the foundation was going to establish a donor directed fund to purchase a Rembrandt etching for the collection. Rumor has it that I passed out! Again, we worked closely with Steeple Gallery in locating an etching. In less than six months, the foundation had collected the necessary resources to purchase a beautiful Rembrandt etching circa 1650 called *Landscape with a Cow*. After a successful black tie reception, the etching is proudly displayed in the atrium area of the high school's auditorium.

Lowell's collection continues to grow, as any art collection should. The school and community are proud to have a quality fine art collection. I am honored that I had a role in establishing it. Yes, it IS "All about the Art."

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