

# EXTENSION SHOWCASE

## PURDUE EXTENSION NOBLE COUNTY

**FALL 2025**

**Offering researched based education and training  
to the area we are committed to serve.**

### AG & NATURAL RESOURCES

Ann Kline, Educator  
Kline60@purdue.edu

### HEALTH & HUMAN SCIENCES

Abigail Creigh, Educator  
Creigh@purdue.edu

### 4-H YOUTH DEVELOPMENT

Matt Dice, Educator & CED  
Dice@purdue.edu

**PURDUE EXTENSION  
NOBLE COUNTY  
LOCATED IN THE ANNEX  
109 N. YORK ST.  
ALBION IN 46701  
260-636-2111**

#### What's inside?:

- Pg 2 Invite to open house
- Pg 3-5 Upcoming Programs
- Pg 6-7 4-H Highlights
- Pg 8-9 Serv Safe
- Pg 10 HHS recap
- Pg 11 Master Gardeners
- Pg 12-13 Farm Business
- Pg 14-15 Assessors office updates.



## 2025-2026 PROGRAM YEAR

As the calendar year winds down, the new program year for Purdue Extension Noble County is starting to take off. Stay connected and informed by following us on Facebook and mailing lists. Let us know what programs and classes you would like to see by going to our survey at: <http://bit.ly/3JNcLgU>

**PURDUE.EXTENSION.EDU/NOBLE**

*Coffee Date with*

# PURDUE EXTENSION NOBLE COUNTY

**OCTOBER 27<sup>TH</sup>**

1:00–5:00pm

Noble County Annex,  
109 N. York St. Albion In

- ✓ Meet & Greet with Staff
- ✓ Master Gardener Presentation
- ✓ Learn About Clubs & Programs
- ✓ Extension Homemakers
- ✓ 4-H Youth Development



**PURDUE  
UNIVERSITY®**

**Extension**

Purdue University is an  
equal opportunity/equal access  
affirmative action institution.

Join us for free coffee and treats at the county annex to discuss what's happening with Noble County Extension in the upcoming year and learn how you can be a part of all the great things taking place. We will also be voting for new board members. Nominations and voting open to all Noble County residents.





# HOMESTEAD CONFERENCE

## FALL 2025 WELCOMES THE RETURN OF THE ROOTED & RESILIENT HOMESTEAD CONFERENCE

Join us at the Community Learning Center in Kendallville for this Purdue Extension collaborative event with speakers, hands on training and programs across a wide range of topics pertaining to living more self-reliant. There is something for everyone!

### Save the Date

November 7 & 8, 2025  
Kendallville, Indiana

Registration for the Homesteading Conference will open September 10. Agenda and details may be found here:  
<https://bit.ly/RootedHomesteadConference>



## OCTOBER 1<sup>ST</sup>, 4-H NEW ENROLLMENT OPENS



We would like to invite all Noble County Youth Grades K-12 to join us for 4-H. Participate in club, workshops and activities to help you learn, grow and make new friends. Go to **4HOnline.com** to get started!

## SERVSAFE



Be sure to stay up to date with State and Federal food service regulations. Purdue Extension offers both Food Handler & Food Manager certifications. Go to [Extension.purdue.edu/noble](https://Extension.purdue.edu/noble) for upcoming classes.



# OTHER AREA PROGRAMS

FOR MORE INFO CONTACT THE EXTENSION OFFICE

## ANR PROGRAMS

### COMMERCIAL PESTICIDE APPLICATOR PROGRAM

November 19<sup>th</sup>,  
Fort Wayne, IN

### PRIVATE APPLICATOR RECERTIFICATION PROGRAM

December 10<sup>th</sup>  
More info to come



Office of Indiana  
State Chemist

Check your  
certification status at  
<https://oisc.purdue.edu/>

## HHS PROGRAMS

### THE POWER OF PLANT BASED EATING

October 6<sup>th</sup>  
Allen County  
Extension office,  
Fort Wayne

### PERSERVE IT NOW, ENJOY IT LATER

Jams & Jellies  
workshop  
December 2<sup>nd</sup>  
CLC, Kendallville

### INTERESTED IN A PROGRAM OR CLASS?

Contact Abigail Creigh  
at [Creigh@purdue.edu](mailto:Creigh@purdue.edu)  
to schedule a healthy  
cooking program with  
your group!



**PURDUE**  
UNIVERSITY®

Extension

**EA/EOU**

**Noble County Extension Homemakers,  
accepting new members!**

Noble County has four Extension Homemaker clubs with 50 members. Their mission is to strengthen families through continuing education, leadership development, and volunteer community support. For more information contact the Extension office.

*We would love to connect you with a club!*

**Extension Homemakers**

**Organized in 1919**  
[ieha-families.org](http://ieha-families.org)





# AREA YOUTH PROGRAMS

## FOR MORE INFO CONTACT THE EXTENSION OFFICE

### 2025-2026 PROGRAM YEAR

#### PHOTOGRAPHY BASICS OCT.8TH



6-week program at Augusta Hills where we will delve into the world of photography and its applications in the real world. Wednesdays Starting October 8<sup>th</sup>. 1-3pm, \$30 per student. Go to: <https://forms.gle/2r6bp1rhsmR2bDsx8>

#### WOOD BURNING CRAFT OCT. 9TH



Join us for this 1 day workshop at the Community Learning Center, Kendallville. October 9<sup>th</sup> 1-3pm Cost is \$60 per student, and participants take home a Wood burning Kit along with a finished project.

#### PAINTING 101 OCT 20TH



Join us for this 3-day workshop on fine arts & painting. All skill levels are welcome, suggested grades 3rd-8<sup>th</sup>. All supplies provided and take home a finished project ready for fair. Augusta Hills, Albion \$30 per student. 9am-11am, Go to: <https://forms.gle/JMZQQL5ksFoaSUDi8>

#### FURNITURE RESTORATION OCT 30TH



Join us for this 3 day program at the Community Learning Center in Kendallville where we will restore a usable piece of furniture start to finish! Suggested Grades 3rd-12<sup>th</sup> More info and sign up at: <https://thecommunitylearningcenter.org/events/>

#### FIBER ARTS JAN. 28TH



6-week youth program at Augusta Hills where each week we will delve into the world of sewing and crafting. Suggested for grades 3rd-8<sup>th</sup>. Wednesdays Starting January 28<sup>th</sup>. 1-3pm Cost is \$30 per student. To sign up go to: <https://forms.gle/spr5UhEhwKXA4BmD9>

#### FOOD SCIENCE



3 Day youth program at Augusta Hills where each week we will delve into the world of Food and Nutrition! Welcome to all skill levels but suggested for grades 3-8. April 15, 22, 29, 1:00-3:00 PM Cost: \$30 per student Sign up at: <https://forms.gle/eDnPtMrAUjaiSDqw8>

#### BBQ FOODS



2-night youth program at Augusta Hills tasting the world of BBQ cooking! Welcome to all skill levels but suggested for grades 3rd-8<sup>th</sup>. April 27 & 28, 6-8 PM Cost: \$30 per student Sign up at: <https://forms.gle/eDnPtMrAUjaiSDqw8>

#### MORE OPPORTUNITIES

Make sure to follow us on social media and sign up at [4HOnline.com](https://4HOnline.com) to stay up to date on the upcoming programs and classes.

If you have interest in hosting a program at your location or for your group or club contact the Extension office we would love to meet with you and expand our program area.



For More info or Sign ups Check us out on Facebook or Contact the Extension Office



# Noble County 4-H Enrollment for 2025-2026 Starts October 1<sup>st</sup>.

To Join Noble County 4-H :

- Sign up at [V2.4honline.com](https://V2.4honline.com)
- Pick a Township Club
- Enroll in Projects
- Check out Project Clubs, Events, Camps, Trips, Workshops and more!
- Showcase your work at the County Fair in July and win a chance to compete at the Indiana State Fair in August.

Costs:

- 4-H Grades 3-12 the program fee is \$20
- Mini 4-H Grades k-2 the program fee is \$5
- There may be assistance available for enrollment dues if you require help.



To sign up go to:  
**4HONLINE.COM**

4-H Youth Educator, Matt Dice  
Email: [Dice@purdue.edu](mailto:Dice@purdue.edu)  
Purdue Extension Noble County  
Located at the County Annex  
109 N. York St. Albion, IN 46701  
Call: 260-636-2111



## Community connections with a lifetime of learning

- STEM and Sciences
- Livestock Care & Training
- Community Involvement
- Leadership skills
- Arts, Crafts, Cooking & More!



**4-H: Head, Heart, Hands, Health.**



**Noble County, Indiana 4-H**

@NobleCo4H · Youth Organization



[Extension.purdue.edu/noble](https://Extension.purdue.edu/noble)





*"To make the  
best better"*

# Noble County 4-H Recap



*"We love the diverse education all  
year, and celebrating their  
achievement at the fair is such a  
great way to highlight their work!"*  
-Noble County 4-H Mom

## 2024-2025 4-H Stats

- 482 youth enrolled in 4-H  
(396 regular, 86 mini)
- 152 approved Adult  
volunteers
- 1820 Animals ID'ed
- 3501 Total entries at county  
fair
- 130 Total entries sent to  
state fair
- 35 State Fair entries  
receiving Orange special  
merit

## Highlights of 2024-2025

- After school STEM Programs
- Homeschool Co-op STEM
- After School 4-H Intro Clubs
- St. Mary's Take over Day
- Rome City School Take over day
- YMCA Camp Robotics
- School Carnivals
- Chef U
- Quality Livestock Care Training
- Junior Master Gardeners
- Fiber Arts
- Junior Leaders Careers Night
- Community Service Projects
- 4-H Project Build Days

**AND SO MUCH MORE!**

Let us know what your kids are interested in, we have many programs available just looking for the right audience! Or are you interested in hosting a youth program? Contact the Extension office for more info! 260-636-2111.

*Empower your Career!*

**SERVSAFE**



## **What is ServSafe Certification?**

ServSafe certification means that you have obtained sufficient knowledge about food and beverage safety and handling to earn one of the certificates.

### **Who needs Food Manager Certification?**

Retail food establishments in Indiana must obtain an ANSI-accredited Food Manager certification, such as ServSafe Food Protection Manager. Retail food establishments may include restaurants, food trucks, school cafeterias, hospitals, etc.

### **Who needs Food Handler Certification?**

People who are serving and/or handling food and/or beverages outside of their home to people who are not their family or friends should take the ServSafe Food Handler course. Additionally, as of July 1, 2022, IC 16-42-5.3 requires that all home-based vendors obtain a food handler certificate from a certificate issuer that is accredited by ANSI. ServSafe Food Handler training fulfills this requirement.

Purdue University Office of Student Activities and Organizations (SAO) requires that when organizations plan to have self-prepared food served at an event, a ServSafe food handler be on site for food preparation and distribution.

### **Why Purdue's ServSafe Program?**

Purdue University is recognized as a global leader in delivering education. We make science-based decisions based on data. Our historical data indicates that people have a much higher exam pass rate in our face to face ServSafe Certification trainings than those who take an online program. Most Indiana counties have Extension Educators who are trained to offer ServSafe training and certification exams. Check the calendars for ServSafe Food Protection Manager or ServSafe Food Handler to view upcoming trainings and locations.





# ServSafe Food Manager 1- Day Class & Examination

## ServSafe Food Manager 1- Day Class & Examination

ServSafe educates food service workers about food safety.

ServSafe Food Protection Manager is their highest certification, and focuses on five aspects:

- *Foodborne microorganisms and allergens*
- *Personal hygiene*
- *Purchasing, receiving, and storage*
- *Preparing, cooking, and serving*
- *Facilities, cleaning/sanitation, and managing pests*

A photo ID with signature is required to take the exam (driver license, state ID, student ID, military ID, employee ID, U.S. green card, or valid passport)

If you are in need of accommodations to attend this program, please contact the instructor prior to the program. If you need an interpreter or translator, please contact the instructor prior to the program.



**Event Date: 10/28/25**

**Location:** Dekalb County Office Building  
215 E 9th Street, Auburn, IN 46706

**Cost:**

Training, Exam, & Manual: \$165

Training & Exam: \$115

Proctored Exam Only: \$65

Registration Time: 8:45 am

Training Time: 9:00 am to 4:00 pm

Exam Time: 4:00 pm [EST]

**For more information go to:**

**For more information,**

**Email: [creigh@purdue.edu](mailto:creigh@purdue.edu)**

**Call: 260-636-2111**

**Register at Cvent online:**

**<https://cvent.me/NOVWx8>**

**Event Date: 12/16/25**

**Location:** Allen County Extension Office  
4001 Crescent Avenue Fort Wayne, IN 46815

**Cost:**

Training, Exam, & Manual: \$165

Training & Exam: \$115

Proctored Exam Only: \$65

Registration Time: 8:45 am

Training Time: 9:00 am to 4:00 pm

Exam Time: 4:00 pm [EST]

**For more information go to:**

**For more information,**

**Email: [creigh@purdue.edu](mailto:creigh@purdue.edu)**

**Call: 260-636-2111**

**Register at Cvent online:**

**<https://cvent.me/lAZlWa>**



# Health & Human Sciences

*We have had another busy year of education and fun!*

Cooking Matters

Food Preservation

Pressure Cooking

Dial gauge testing

Food Safety

Be Heart Smart

Dining with Diabetes

Homestead Conference

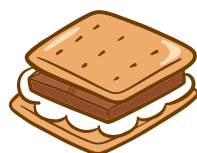
Youth Nutrition Programs

Contact us:

For more info:

Abigail Creigh

Creigh@purdue.edu



## **GOOEY & SWEET - WE ALL DESERVE A TREAT!**

S'mores indoors? Of course - just use the air fryer! These s'mores are made with Hazelnut Spread for some added nutrients. Team it up with dark chocolate for a dessert worth every calorie! Yum!



### **Registered Dietitian Tip:**

*DARK chocolate's benefits are numerous - so consider using this in your ooey-gooey treat! It's lower in added sugar & fat, plus loaded with fiber, minerals, antioxidants & flavonids*

### **Air-Fryer S'Mores Crescent Rolls**

Total time: Prep-15min, Cook-10 min/batch , Yeild: 8 Servings

#### **Ingredients:**

- 1 Tube (8 ounces) refrigerated crescent rolls
- 1/4 cup Nutella, divided
- 2 graham crackers, broken up
- 2 Tablespoons chocolate chips
- 2/3 cup miniature marshmallows

#### **Directions**

Preheat air fryer to 300°. Unroll crescent dough; separate into 8 triangles. Place 1 teaspoon Nutella at the wide end of each triangle. Sprinkle with graham crackers, chocolate chips and marshmallows; roll up.

In batches, arrange rolls, point side down, in a single layer on greased tray in air-fryer basket. Curve to form crescents. Cook until golden brown, 8-10 minutes. In a microwave, warm remaining Nutella to reach a drizzling consistency; spoon over rolls. Serve warm.



HELPING OTHERS GROW!



## SEEDS OF SECOND CHANCES

RE-ENTRY CENTER EXTENSION MASTER GARDENER PROGRAM

# 2025 FIRST PLACE WINNER!

David Gibby International Master Gardener Search for Excellence Award:  
Noble County Master Gardeners, Purdue Extension Noble County and  
Chain O' Lakes Community Re-Entry Center



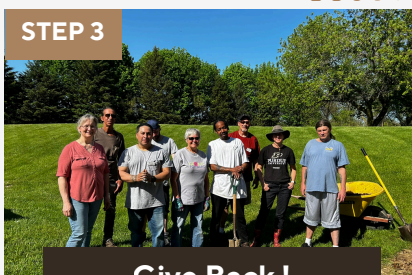
STEP 1

See A Need....



STEP 2

Learn and Unite....



STEP 3

Give Back !

**Then:** Re-Entry Center residents observed a line of people waiting at the food pantry. They decided to grow a garden to support the pantry. This evolved into a partnership with Purdue Extension and the Master Gardeners (MGs), who offered garden training and support.

**Now:** Residents are able to take the Master Gardener Basic Training class (40 hours) alongside the community.

*"When I give back to one or two, they pass it on to more people—  
and that knowledge keeps growing. And that is what being a  
Master Gardener is about: helping others grow."  
- Resident MG graduate*



Extension

PURDUE EXTENSION  
MASTER GARDENER PROGRAM



FOR MORE INFO OR TO HELP CONTINUE THIS PROGRAM CONTACT ANR EDUCATOR ANN KLINE  
AT [KLINE60@PURDUE.EDU](mailto:KLINE60@PURDUE.EDU) OR CALL THE NOBLE COUNTY EXTENSION OFFICE AT 260-636-2111.

# FINANCE & FARMLAND

## UNDERSTANDING CASH RENT

BY ANN KLINE, AG & NATURAL RESOURCES EDUCATOR, NOBLE COUNTY.

### The Numbers

Cash rental agreements play a vital role for many farmers. For landowners who don't actively farm, leasing land to tenant farmers offers a steady source of income. Meanwhile, for farmers, renting land can be a cost-effective way to expand operations without the significant investment of purchasing property.

However, cash rent values are influenced by more than just number of acres. According to the 2025 Purdue Agricultural Economics Report (PAER), average cash rents for tillable land in northeast Indiana vary widely based on land quality. They recommend using an average of the past 3 years to determine average regional cash rents.

Due to low response rates, the survey has not reported hay and pasture land rental rates since 2021. Purdue put out an article and developed a spreadsheet to help determine grass hay and pasture lease rates (links on next page). According to the 2021 PAER, grass hay land rental rates across Indiana ranged from \$67 to \$132 per acre.

Another source for cash rent estimates is the USDA, which has historically reported lower values than those published in the PAER. For example, the USDA's 2020 Indiana Cash Rent County Estimates listed the average rent for non-irrigated cropland in northeast Indiana at \$170 per acre, compared to the PAER 2020 range of \$174 to \$242 per acre for the same region. In 2020, USDA reported Noble County's average rent at \$156 per acre—among the lowest in our region.

#### NORTHEAST IN - TILLABLE

- High productivity land: ~\$306 per acre
- Average productivity land: ~\$253 per acre
- Low productivity land: ~\$201 per acre

*\*information from PAER Report, August 2025*



### Why Does Cash Rent Vary?

Cash rent values fluctuate based on commodity prices, input costs, regional land demand, and local market conditions. Most reported rent values are averages; actual agreements often differ based on field-specific and relationship-based variables.

- **Yield Potential.** Fields with well-drained soils, high fertility, and a history of strong yields typically earn higher rents. Conversely, poorly drained or low-performing ground often rents for less. Proximity to natural areas—where deer, groundhogs, raccoons, and other pests are common—can affect yields and therefore decrease rent value. Additionally, irrigated fields typically command higher rents due to their productivity potential (see PAER report for irrigated land data).
- **Field Size and Shape.** Smaller or irregular-shaped parcels are less efficient to farm with modern equipment. The extra time and effort required to maneuver large machinery can reduce a field's appeal, lowering its rental value.
- **Crop Type.** Fields best suited for high-value crops like specialty vegetables or seed corn may command higher rent, especially if the tenant has a strong track record with those crops.



## UNDERSTANDING CASH RENT (CONTINUED)

### Why Does Cash Rent Vary?

(continued)

- **Landowner Expectations.** If a landowner requests specific conservation practices (e.g., no-till, cover crops, or buffer strips), or wants to retain certain features like old fence lines or natural areas, these preferences may influence rent agreements.
- **Extra Services.** Tenants who offer additional services—like snow removal, equipment help, or checking in on elderly landowners are not easily quantified, but build strong, long-term relationships.
- **Investments.** Tenants who invest in improving soil or infrastructure (e.g., liming, fertilizer, drainage) may negotiate lower rent or longer leases to recoup their costs.
- **Location and Proximity.** Fields located closer to a farmer's home base or other farmed land may carry a premium. Shorter travel distances reduce fuel and time costs and simplify logistics, making those fields more desirable.



### Landowners Should Look for..

Renting farmland is more than finding the highest bidder. The long-term value of your land depends on management. Look at:

- **Soil Health Practices.** Farmers using cover crops, reduced tillage, and nutrient management strategies protect and enhance soil fertility.
- **Crop Rotation.** Rotating crops improves soil structure and reduces pest pressure.
- **Neighbor Relations.** A good farmer respects property lines, avoids spray drift, and maintains clean fence rows and field edges.
- **Reliability.** Timely rent payments, open communication, and a willingness to put agreements in writing are signs of a trustworthy tenant.

While many cash rent agreements are still made on a handshake, a written lease protects both parties. It should include length of the lease (annual or multi-year), payment terms and deadlines, allowed uses of the land, maintenance responsibilities, and termination clauses.

Whether you're a landowner or a farmer, successful lease agreements go beyond average rates. Each parcel is unique, and strong agreements are built on trust, clear communication, and good land stewardship.

### Resources

The links below link to some great resources. They are clickable for online reading or can be scanned with a phone camera.

#### PAER REPORT



#### USDA REPORT



#### PASTURE & HAY



#### LEASE EXAMPLE





## Property Taxes & House Bill-1

Ben Castle, Noble County Assessor.  
Email: [ben.castle@nobleco.gov](mailto:ben.castle@nobleco.gov)

***The House passed the SB-1 on April 10*** with a vote of 65-29. April 15, lawmakers in the Senate passed it by a 27-22 vote. Indiana Gov. Mike Braun signed the bill into law on the evening of April 15, 2025. SB-1 is legislation focused on property tax relief and local government finance reform. Here's a breakdown of its key provisions and impacts:

### Property Tax Relief

**\$300 Tax Credit:** The bill would allow Hoosier homeowners to claim up to a \$300 tax credit. The tax credit would be worth 10% of a Hoosier homeowner's property tax bill, up to \$300, meaning Hoosiers that see property tax bills of \$3,000 or more would receive the full \$300 discount. The package offers a tax credit of 10% or a maximum of \$300 to every homestead.

**Additional tax credits;** stackable credits of \$150 for fixed-income seniors and up to \$400 for disabled veterans (\$150 and \$250 stackable credits for those who qualify).

**Homestead Deduction Changes:** Phase out the Standard Homestead Deduction by 2031. The standard homestead deduction will be gradually reduced, starting at \$48,000 in 2025 and phasing out entirely by 2030. Phase in a Supplemental Deduction equal to two-thirds of the assessed value (AV) of the homestead. The supplemental homestead deduction will increase from 37.5% to 40% in 2026, with annual increases to 66.7% by 2031.

**New Assessed Value Deduction:** Residential Non-Homestead Properties subject to the 2% circuit breaker credit will get up to a one-third AV deduction by 2031. The new deduction begins at 6% of assessed value in 2026 and gradually increasing to 33.4% by 2031. If property is located in a TIF district, adjustments may be made to base assessed value in an attempt to neutralize the impact of the changing tax rates.

**Tax Deferral Program:** Provides for a new property tax deferral program that can be voluntarily adopted by counties.

**Agricultural land base rate Adjustment:** The capitalization rate used to calculate the statewide agricultural land base rate has been amended, impacting how agricultural land is assessed for tax purposes. Per the state, farmers save roughly \$125 million over three years by increasing the capitalization/interest rate to 9%, reducing assessed value.

### Legislation Affecting Deductions, Exemptions, & Credits:

On April 15, 2025, Governor Braun signed into law Senate Enrolled Act 1-2025 ("SEA 1"). SEA 1 converts a number of existing property tax deductions into property tax credits. All applications must be filed with the Auditor's Office by Jan. 15 of the year before taxes are due. For example, to receive a credit or deduction for taxes payable in 2026, an application must be submitted by Jan. 15, 2026.

SEA 1 eliminates several deductions, effective retroactively as of January 1, 2025. This means that, as of January 1, 2025, individuals will no longer be able to apply for these deductions and county auditors will no longer apply the deductions to property tax bills for the 2025 Pay 2026 cycle. The following sections of SEA 1 eliminate the deductions described below by stating that these deductions apply only to property taxes imposed for an assessment date before January 1, 2025.

**IF YOU HAVE ANY QUESTIONS ABOUT THE STATUS OF YOUR DEDUCTIONS,  
CONTACT THE NOBLE COUNTY AUDITOR'S OFFICE. (260) 636-2658**



**Business Personal Property Exemption:**

The Exemption Threshold: The Business Personal Property exemption threshold is currently \$80,000 in 2025. This threshold will rise to \$2,000,000 for the Jan. 1, 2026, assessment.

Phase-out of the 30% depreciation floor: The longstanding 30% floor for depreciated property will be phased out for equipment installed after Jan. 1, 2025. Notably, this change does not apply to property located within existing tax increment financing (TIF) districts.

**The bill gives the opportunity to offset some revenue losses by restructuring Local Income Tax (LIT),** raising the expenditure rate cap from 2.5% to 2.9% and allowing cities and towns to adopt their own LIT rate. The bill does shift some local tax burden from property tax to income tax as a matter of policy which will require difficult votes and local decisions in the coming years. 1.2% of the rate is reserved for general revenue for municipalities under 3,500 in population (distributed by population) o Allows municipalities over 3,500 in population to adopt a LIT rate up to 1.2% for general purpose revenue.

Expired Deduction	Ind. Code Cite	SEA 1 Section
Deduction for surviving spouses of World War I veterans	6-1.1-12-16	28
Deduction for rehabilitation of residential real property	6-1.1-12-18	32
Deduction for solar energy heating or cooling systems	6-1.1-12-26	34
Deduction for solar power devices	6-1.1-12-26	35
Deduction for resource recovery systems	6-1.1-12-28.5	37
Deduction for wind power devices	6-1.1-12-29	38
Deduction for hydroelectric power devices	6-1.1-12-33	39
Deduction for geothermal devices	6-1.1-12-34	41
Deduction for fertilizer and pesticide storage	6-1.1-12-38	46
Deduction for real property located in an enterprise zone established in Marion County	6-1.1-12-40	47
Deduction for personal property held as inventory	6-1.1-12-42	48

**Debt and Excess Levy Appeals Summary**

**Eliminates the excess levy 3-year growth appeals.**

Provides a **1-year cooling off period** for all short-term debt issuances under 5 years after they expire. Provides that all municipal property tax debt-backed projects are controlled projects if the total debt service rate for the unit exceeds: o 0.25% for the remonstrance process o 0.4% for the referendum process. Continues the 4% MLGQ cap in 2026.

**Excess levy growth** appeals are the only mechanism fast-growing communities have to attempt to right-size their property tax levies with their growing service costs.

Eliminating this tool means that fast-growing communities will only be able to rely on income tax increases to track growing service costs. More conversation with lawmakers on the importance of these appeals will be necessary.

The new controlled projects debt service rate threshold is relatively low and will capture more municipalities than under current law.

Limiting the rate impacts of debt from overlapping units, especially school corporations that issue the majority of general obligation debt in the state, may have positive revenue impacts by lowering rates and reducing circuit breaker loss.

Moves all referenda to general election years where they pass less frequently.

**Budget Procedures Summary:** Requires that public notice for the budget hearing must include the proposed increase in the tax rates and tax levies in proposed budgets. Requires an additional public hearing prior to the budget adoption wherein the only item on the agenda must be the amount the tax rate and tax levy are increasing from the prior year.

**Fire Territories Summary:** Caps Fire Territory tax rates at 0.4%, Requires the county to approve all fire territory LIT distributions.

*For More Info Contact:  
Ben Castle, Noble County Assessor.  
Email: [ben.castle@nobleco.gov](mailto:ben.castle@nobleco.gov)*

Purdue Extension Noble County  
109 N. York St.  
Albion, IN 46701

Return Service Requested

**Non—Profit Org.**  
**U.S. Postage**  
**PAID**  
**Albion, IN 46701**  
**Permit No. 02**



Extension - Noble County

Extension Office

**Noble County Extension Educators:**

Matt Dice, (4-H & CED): Dice@purdue.edu

Ann Kline (ANR): kline60@purdue.edu

Abigail Creigh (HHS): creigh@purdue.edu

**Extension Office Support Staff:**

Brandy Anderson: ande1307@purdue.edu

Noelle Gaerte: ngaerte@purdue.edu

Michele McDonald: mcdon197@purdue.edu

**Find us & get connected:**

**Websites:** [www.extension.purdue.edu/noble](http://www.extension.purdue.edu/noble)

**4-H Sign Up:** [V2.4honline.com](http://V2.4honline.com)

**Facebook:**

- Purdue Extension Noble County
- Noble County, Indiana 4-H
- Master Gardeners of Noble County, IN

**YouTube:**

- Purdue Noble County Extension
- Purdue Extension Area 11 HHS

**Instagram:** [purdueextensionnobleco](https://www.instagram.com/purdueextensionnobleco)

**Closed all Government Holidays.**

**We will be closed the following days.**

- 10/13 Columbus Day
- 11/11 Veterans Day
- 11/27 & 28 Thanksgiving
- 12/25 & 26 Christmas

**Purdue University is an equal opportunity/equal access affirmative action institution.**

It is the policy of the Purdue University Cooperative Extension Service that all persons have equal opportunity and access to its educational programs, services, activities, and facilities without regard to race, religion, color, sex, age, national origin or ancestry, marital status, parental status, sexual orientation, disability or status as a veteran. Purdue University is an Affirmative Action institution. This material may be available in alternative formats.