

1 STATE OF INDIANA)
) SS:
2 COUNTY OF MONROE)
3

4 IN THE CIRCUIT COURT OF MONROE COUNTY

5 CAUSE NO. 53C06-2203-PL-000509

6 COUNTY RESIDENTS AGAINST ANNEXATION,)
7 INC., an Indiana not for profit)
8 corporation, et al.)
)
9 Remonstrators/Appellants/Petitioners,)
)

10 -vs-)
)

11 THE COMMON COUNCIL of the City of)
12 Bloomington, Monroe County, Indiana,)
)
13 et al.)
14 Respondents.)

15 DEPOSITION OF JUDITH A. SHARP

16
17 The deposition upon oral examination of JUDITH
18 A. SHARP, a witness produced and sworn before me,
19 Colleen Brady, Notary Public in and for the County
20 of Monroe, State of Indiana, taken on behalf of the
21 Respondents, at the offices of Bloomington City
22 Hall, 401 North Morton Street, Room 225,
23 Bloomington, Monroe County, Indiana, on the
24 14th day of February 2024, at 9:00 a.m., pursuant
25 to the Indiana Rules of Trial Procedure with
written notice as to time and place thereof.

Page 2

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19 ALSO PRESENT:
20 Margaret Clements
21
22
23
24
25

Page 4

1 INDEX OF EXHIBITS
2 Page
3 Deposition Exhibit No.:

4 Exhibit 1 - Map of City of Bloomington 9
5 proposed annexation areas
6 Exhibit 2 - Notice of expert deposition13
7 Exhibit 3 - Tax analysis document17
8 Exhibit 4 - Monroe County 2024 tax rates17
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Page 3

1 INDEX OF EXAMINATION
2 Page
3 DIRECT EXAMINATION 5
4 Questions by Stephen C. Unger
5 CROSS-EXAMINATION79
6 Questions by William J. Beggs
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

Page 5

1 (Time noted: 9:07 a.m.)
2 JUDITH A. SHARP,
3 having been duly sworn to tell the truth, the whole
4 truth, and nothing but the truth relating to said
5 matter, was examined and testified as follows:
6
7 DIRECT EXAMINATION,
8 QUESTIONS BY STEPHEN C. UNGER:
9 Q Good morning, Ms. Sharp. How are you?
10 A I am fine. Thank you.
11 Q We just met this morning.
12 A Yes, we did.
13 Q Correct, first time?
14 A Yes, we did.
15 Q Have you ever been deposed before?
16 A Uh-huh. Tax court case.
17 Q Tax court. Appeals?
18 A I don't know what it was. Appeals.
19 Q Tax appeals. Any other civil cases?
20 A No.
21 Q I want to kind of go over ground rules, we'll
22 call them. One thing is, you may recall, we
23 have a court reporter here. She is going to
24 write down everything you say. She can't
25 obviously write down if you shake your head

<p style="text-align: right;">Page 6</p> <p>1 "yes" or "no." So please remember to answer 2 "yes" or -- 3 A It's really hard to remember that, yes, but I 4 will. 5 Q And you understand you're under oath? 6 A I do. 7 Q Is there any reason you believe you can't answer 8 truthfully or completely to the questions I'm 9 going to ask you today? 10 A No. 11 Q If you don't understand a question I ask you or 12 if there's some reason you believe any question 13 you can't answer it truthfully or completely, 14 will you let me know? 15 A I will. 16 Q Hopefully this won't go much more than this 17 morning, but if you need a break, certainly just 18 ask. The only thing I would ask is you finish 19 the answer to the question that I've asked 20 you -- 21 A Of course. 22 Q -- before we take a break. But if you need one 23 just let us know. 24 A Thank you. 25 Q What did you do to prepare for your deposition</p>	<p style="text-align: right;">Page 8</p> <p>1 Q Anybody else besides your staff? I just want to 2 make sure -- 3 A Bill and I have talked -- I mean, knows I'm 4 going to be here. We just talked to each other 5 last night just to say are we still on for 9:00 6 this morning. 7 Q Anybody else? 8 A Not that I can think of. 9 Q Did you review any documents in prep for today? 10 A I reviewed -- reviewed the 1A and 1B just to 11 refresh my memory of the maps, where they really 12 are. I looked at the -- my staff printed out 13 the things we've already given you, the 14 Van Buren, Perry, Bloomington, and the Richland 15 taxes or the assessments, overall. Not 16 individually. It was just sort of, you know, an 17 average of all those places. I looked at all 18 those. 19 Have I looked at it since, when we first 20 started this? Yes, I went over them again 21 yesterday just to make sure that I knew what I 22 was doing. And that was it. 23 Q And we'll get to those in a minute, but that's 24 the material you brought with you today? 25 A Yes, sir.</p>
<p style="text-align: right;">Page 7</p> <p>1 today? 2 A Well, long story, 38 years in this business 3 being the assessor. All of this that I'm going 4 to be speaking of is what I do every day. 5 Taxes, talking about tax rates, the assessments. 6 I just went over that area, the 1A, 1B. I 7 go to that area all the time, those houses. I 8 know these properties. So I looked at 9 assessments, I looked at the tax rates and, 10 basically, just reviewed that whole area and the 11 paperwork I just gave you, showing you the 12 difference between county and city rates. 13 Q That's long term. Short term, what did you do 14 specifically to prepare for the deposition? 15 Did you do any prep work after you received 16 the notice of the deposition -- 17 A No. 18 Q -- for today? Okay. Didn't talk to anybody 19 about your deposition before today? 20 A I guess whining to my husband that I had to be 21 here today. Does that count? 22 Q Sure. 23 A I'll be very honest about it. 24 Q Anybody besides your husband? 25 A Well, my staff all knows I'm here.</p>	<p style="text-align: right;">Page 9</p> <p>1 Q That's what you reviewed? That's a "yes"? 2 A Oh, I'm so sorry, yes. 3 Q Did you review Bloomington's expert reports at 4 all? 5 A I glanced at it. To be very honest with you, I 6 just glanced at them. I've seen them. I looked 7 at them. I read maybe the first page and I 8 thought, you know, no. I mean, it's fine. I 9 just didn't really -- my expertise is all of 10 this. 11 Q So you didn't -- if I'm understanding correctly, 12 you did not form an opinion about the reports? 13 A I thought they were very long and wordy. How's 14 that, to be very truthful. 15 MR. MCNEIL: That's fact. That's not an 16 opinion. 17 THE WITNESS: That wasn't an opinion. That 18 was totally a fact. 19 MR. UNGER: I just want to make sure and I 20 think you talked about this. We already touched 21 on this, but I want to make sure we're talking 22 about the same things. I'm going to mark 23 Exhibit 1. 24 (Deposition Exhibit 1 marked for 25 identification.)</p>

Page 10

1 THE WITNESS: Let me get my real glasses.
 2 These are actually my maps from the GIS, my GIS.
 3 Just thought I'd tell you that.
 4 MR. UNGER: I'll let you get your glasses
 5 out.
 6 THE WITNESS: Yeah, give me a second here.
 7 Okay.
 8 BY MR. UNGER
 9 Q I'm sorry, I want to make sure -- are you saying
 10 you prepared this map?
 11 A No. We have the same map. I mean, we all use
 12 the same GIS.
 13 Q The maps are --
 14 A Have I seen these, yes.
 15 Q So I just want to make sure when I talk today,
 16 when we generally talk about Bloomington's
 17 annexations or the annexations, we're talking
 18 about the annexations that are on this map. You
 19 understand that?
 20 A Correct.
 21 Q So when I say you had already mentioned Area 1A
 22 and 1B, we're talking about the 1A and 1B areas
 23 that are on the map in green?
 24 A Correct.
 25 Q If I use the term as well, remonstrators, you

Page 11

1 understand what I'm talking about?
 2 A I do.
 3 Q You understand that's the property owners that
 4 have -- or are actually remonstrating against
 5 the annexations?
 6 A I do.
 7 Q Same thing, when I talk about landowners, you
 8 understand I'm talking about the landowners in
 9 the annexation territories?
 10 A I do.
 11 Q You can set that aside. Do you live in any of
 12 the annexation areas?
 13 A I do not.
 14 Q Where do you live?
 15 A I live in Salt Creek Township on Pine Grove
 16 Road. And it's approximately about -- I live
 17 about 4 to 5 miles outside the city limits.
 18 Q Do you own any property in any of the annexation
 19 areas?
 20 A No.
 21 Q So I assume you did not sign the remonstrance
 22 petition?
 23 A No, sir, I did not.
 24 Q Does any of your family own any property --
 25 A I'm it. There is no family other than me and my

Page 12

1 husband. So to answer your question, no.
 2 Q Thank you. When did you first become aware of
 3 Bloomington's proposed annexations?
 4 A I couldn't tell you the exact time, but it was
 5 probably the very same day it was announced.
 6 Whenever that was.
 7 Q Around 2017. Does that sound accurate?
 8 A I suppose.
 9 Q Prior to the first round of the annexation being
 10 stopped by the legislature --
 11 A Correct.
 12 Q -- you're aware of? Okay. I would assume
 13 you've communicated with people about the
 14 annexation since 2017?
 15 A I have.
 16 Q Have you emailed with people about the
 17 annexation?
 18 A No.
 19 Q Never have?
 20 A Not that I know of. I just -- I doubt it.
 21 Q Okay.
 22 MR. MCNEIL: Can we go off the record for a
 23 second?
 24 (Off the record.)
 25

Page 13

1 BY MR. UNGER
 2 Q I hand you what I marked as Exhibit 2. And I'll
 3 give you a second to take a look at that.
 4 Have you reviewed that before today?
 5 (Deposition Exhibit 2 marked for
 6 identification.)
 7 A I did.
 8 Q When did you review it?
 9 A In the last week or so. I just got it.
 10 Q Okay. I want to have you turn to page 2.
 11 Actually, if I start at the top -- the bottom of
 12 page 1, it includes language that "You're
 13 commanded pursuant to the court case management
 14 order to produce documents listed below no later
 15 than Monday, February 12, 2024, at 9 a.m." Go
 16 to page 2. It says "Your complete file,
 17 documents, and non-privileged communications in
 18 connection with this matter or annexation by the
 19 City of Bloomington."
 20 What steps did you take to comply with this
 21 subpoena?
 22 A Actually, what I did, because I never get rid of
 23 an email, so I went back as far as -- I have
 24 90,000 emails. I just went back on the whole
 25 chain, you know, to see, and I had nothing.

Page 14

1 Q And how did you search? What search terms did
2 you use?
3 A There's a little box at the top that says search
4 and I just put in "Annexation," I put "City of
5 Bloomington." I just put anything like that,
6 that would pop up, and I didn't find anything.
7 That doesn't mean that maybe someone that's
8 a little smarter than me can sit down and look
9 at my emails that there's nothing.
10 Q When you say "emails," are you talking about --
11 what email address?
12 A Jsharp@co.monroe.in.us. That's the county
13 email. That's the only email I have.
14 Q You don't have a personal email aside from that?
15 A I do not.
16 Q You brought a couple of documents with you
17 today. Were there any other documents that you
18 have relating to the city's annexations besides
19 the materials that you brought today?
20 A Just that report that the other side gave, that
21 thick thing. I have that. I left it in the
22 car.
23 Q The fiscal plan?
24 A Yeah. I left it in the car. And this, this is
25 it (indicating).

Page 15

1 Q You don't have any other material besides what
2 you brought today?
3 A No, sir.
4 Q Besides these, the city's annexations, have you
5 been involved in any other annexations?
6 A Not that I can remember. I don't know if the
7 city has ever annexed -- I can't remember if
8 we've -- no, they have, over the years, annexed
9 different things. I was never personally
10 involved.
11 Q Any other annexations in other counties,
12 others --
13 A No.
14 Q -- around the state?
15 A No, I have not.
16 Q Have you studied any other annexations besides
17 these?
18 A No.
19 Q So you have not done any comparison of
20 Bloomington's annexations to other annexations?
21 A No, sir.
22 Q Are you a certified public accountant?
23 A No, I am not.
24 Q Are you certified financial advisor?
25 A No.

Page 16

1 Q Are you a certified financial planner?
2 A No.
3 Q Have you ever prepared an annexation fiscal
4 plan?
5 A No.
6 Q Do you consider yourself to be an expert on
7 fiscal plans?
8 A No.
9 Q Do you consider yourself to be an expert on
10 annexations?
11 A No.
12 Q Have you ever prepared an annexation tax impact
13 analysis?
14 A Just what I've handed you. If you want to call
15 it that.
16 Q Let's go ahead -- I'm going to mark Exhibit 3.
17 You have the original.
18 A Oh, my stuff. Sure.
19 MR. UNGER: I have a sticker here. Let's
20 go off the record for a second.
21 (Off the record.)
22 BY MR. UNGER
23 Q I have handed you -- or you've handed me,
24 actually, two documents and we marked them as
25 exhibits.

Page 17

1 One is Exhibit 3, and one is Exhibit 4.
2 You understand that?
3 (Deposition Exhibits 3 and 4 marked for
4 identification.)
5 A I do.
6 Q These are the two documents you handed to me
7 this morning; correct?
8 A Correct.
9 Q And this is the first time you've provided them
10 to me?
11 A Yes.
12 Q When you talk about your file and you say "The
13 documents I provided you this morning," are
14 these the two documents you're talking about?
15 A They are.
16 Q Is there anything else in your file besides
17 these?
18 A No.
19 Q Are you an expert on calculating tax rates in
20 Indiana?
21 A I wouldn't call myself an expert. I probably
22 know more than most people do.
23 Q I'm going to start probably with Exhibit 4
24 'cause that one is the shorter one.
25 Can you tell us what Exhibit 4 is?

Page 18

1 A I can. This is the document that I get every
 2 year. And it's from the Department of --
 3 Indiana -- the Department of Local Government
 4 Finance, the DLGF. They send this out to
 5 everyone in the county and the city. This is
 6 the newest one I got.
 7 What I did, I pulled that yesterday just to
 8 give a comparison because I've already given you
 9 the whole thing for '23, but I wanted to see
 10 also how it would change for '24. And that's
 11 taxes due in '23 and then taxes due in '24.
 12 These are the new rates. The old rates.
 13 So the furthest column, that's the '23
 14 rate. What I did, I went into the four township
 15 that are impacted in the annexation just to show
 16 you the difference in county and city tax rates.
 17 The first one is 004, which is Bloomington
 18 Township in '23, the tax rate for '23. And you
 19 do have to use the whole number there. It's
 20 \$1.4 -- \$1.4532. And then that's the county
 21 rate. And then in 005, the Bloomington City
 22 Township rate is 2.0290. That's a 57.38 cents
 23 difference between the two tax rates.
 24 Did the same thing for '24. And I'll tell
 25 you right now, gentlemen, most of the time our

Page 19

1 tax rates don't go down year after year. I've
 2 seen them go down a little bit over the years,
 3 but for the most part, it's pretty average.
 4 It's standard. It goes up a little bit.
 5 So for the new tax rate for 2024,
 6 Bloomington Township is now 1.5053, and the city
 7 is 2.1215. That is a total of 61 -- 61.62
 8 difference in those two tax rates between the
 9 county and the city.
 10 What I did there, then, was go ahead and
 11 figure out the percentage of the difference just
 12 on the average. In '23, 40 percent increase --
 13 not increase, difference between the city and
 14 the county and the same in '24 for Bloomington
 15 City.
 16 Then you go down to Perry Townships and
 17 Perry City. Very, very similar. In '23, Perry
 18 Township is 1.4489. A little bit less than the
 19 Bloomington City was, and then the --
 20 Bloomington Township, I'm sorry. Then Perry
 21 City rate is 2.0247. That's a --
 22 Q Sorry, I'm going to interrupt you. I'll stop
 23 you there. I want to ask you some specific
 24 questions.
 25 A Sure. Go ahead.

Page 20

1 Q This sheet, the underlying sheet, you did not
 2 prepare the district rates for 2023 and 2024.
 3 That is a sheet that comes from the DLGF?
 4 A That comes from the state, yes, sir.
 5 Q Did you write the "For comparison only," on the
 6 report, or is that --
 7 A No, the state does that every year.
 8 Q Then there's highlighting in yellow on the
 9 report.
 10 A That was me.
 11 Q And then there's blue handwriting --
 12 A That's all my handwriting. Sitting there,
 13 figuring out the difference. Because if I'm
 14 going to speak to this, you need to see the
 15 numbers.
 16 Q Everything else on here, the underlying rate and
 17 everything else on the report was prepared by
 18 the DLGF?
 19 A Correct.
 20 Q Do you know what -- when I use the term tax rate
 21 circuit breaker, do you know what that is?
 22 A I do.
 23 Q What is it? Can you explain --
 24 A No.
 25 Q -- what the circuit breaker is?

Page 21

1 A I can't.
 2 Q You understand it's the tax caps?
 3 A It is the tax caps, yes. I do understand that,
 4 but to explain it to people, you need an auditor
 5 sitting here.
 6 Q Do you know what the tax caps are, or what
 7 the --
 8 A Yes, I do.
 9 Q -- circuit breaker rates are?
 10 A 1 percent for homesteads. 2 percent for
 11 non-homesteads, and then 3 percent for
 12 commercial.
 13 Q Have you calculated the circuit breaker impact
 14 from Bloomington's annexations?
 15 A I have not.
 16 Q Have you calculated the circuit breaker impact
 17 for any annexations?
 18 A I have not -- I have not calculated it.
 19 Q What is LIT?
 20 (The reporter requested clarification.)
 21 Q What is LIT, L-I-T? Do you know what LIT is?
 22 A That is another -- I'm not really sure. I know
 23 they talk about LITs all the time.
 24 Q Do you know what the current LIT rate is for --
 25 A I do not. I don't have to deal with that.

Page 22

1 Q So I assume you don't know what the components
2 are for the LIT rate?
3 A Not really.
4 Q Do you know what LIT can be used for?
5 A It's always special. Like, we're using LIT,
6 don't we, for the courts. You know, it's all
7 sort of special stuff. I don't get into that.
8 That's auditors once again.
9 Q And so I assume you haven't calculated the LIT
10 impact as a result of --
11 A I have not.
12 Q -- the Bloomington's annexations?
13 A No.
14 Q Have you calculated the financial impact to
15 landowners as a result of Bloomington's
16 annexations?
17 A Big picture, no.
18 Q Small picture?
19 A Small picture, yes.
20 Q Can you explain that?
21 A Yes. What I did was go in and do an aggregate.
22 If you want to get into that, that's on
23 Exhibit 3, when we were just giving you -- I
24 didn't pick any special house or anything. We
25 just went into each township, kind of went to

Page 23

1 the average of what was going on, and that's
2 what we're showing on all of this. Breaking it
3 down. I can go over it with you.
4 Q Let me ask you on Exhibit 3, did you yourself
5 prepare Exhibit 3?
6 A I sat with me staff that does it off the
7 computer.
8 Q So your staff did the report?
9 A With me sitting right there telling what I
10 wanted, yeah.
11 Q Sorry. You had shaken your head.
12 A I know, I'm shaking my head.
13 Q So "Yes," your staff did. Is this --
14 MR. BEGGS: Whoa, wait, wait. That
15 misstates her testimony.
16 Q I'm sorry. Go ahead. Did you -- let me ask
17 again to be clear.
18 Did you prepare this report? Or did your
19 staff prepare it?
20 A I prepare it along with my staff. I don't know
21 what else I can say. When I'm doing something
22 like this, I'm sitting next to one of my staff
23 and we're going -- we're deciding what we want,
24 and they put it in, and I agree to it.
25 Q Who on your staff --

Page 24

1 A This was Allie Govia.
2 Q How do you spell her name?
3 A G-o-v-i-a, I believe.
4 (The reporter requested clarification.)
5 THE WITNESS: Oh, I'm sorry. G-o-v-i-a,
6 Allie's last name.
7 Q When was this prepared?
8 A When we started looking at all of this for this
9 testimony; so just recently. I couldn't give
10 you a date.
11 Q Within the last week?
12 A Oh, good -- no. It's been at least a couple --
13 three months.
14 Q Before the end of last year, or since the
15 beginning of this year?
16 A Around the end of last year. Of '23.
17 Q Have there been any updates to this since it was
18 prepared in 2023?
19 A No.
20 Q Did you share it with anybody when you prepared
21 it in 2023?
22 A 2023, I don't remember if I did. My staff has
23 seen this. We've talked about it. I'm sure
24 I've talked to -- I'm not even sure if I even
25 talked to Bill Beggs about it until I knew I had

Page 25

1 to start testifying.
2 Q And that would have been --
3 A I don't know. Whenever it was that you decided
4 I was going to be subpoenaed or, you know,
5 deposed.
6 Q Did you email it to anyone?
7 A No. Oh, no.
8 Q Did you share it with Ms. Clements?
9 A No, not at all.
10 Q I want to ask you, on this report, is this an
11 Excel document?
12 A Yes, it is.
13 Q Does that document exist in Excel format with
14 the formulas, I assume, for the columns to do
15 the calculations?
16 A I'm not really sure. That's what my staff does.
17 Q Is there any reason you couldn't give us a copy
18 of this in Excel, in that original Excel format?
19 A We can try.
20 Q Has anyone ever asked you --
21 A Absolutely not.
22 Q -- for Excel format?
23 So I want to start on the first page of
24 Exhibit 3, titled "Estimated Average of Tax
25 Increase Due to Annexation." So your staff --

Page 26

1 is it your testimony that your staff filled in
 2 these calculations?
 3 A Yes.
 4 Q Who created the original spreadsheet?
 5 A It would have been Allie Govia.
 6 Q Was it something she created specifically for
 7 this annexation, or is that --
 8 A Yes.
 9 Q -- something she -- if you could let me finish
 10 my question.
 11 A Oh, I'm sorry.
 12 MR. BEGGS: Let me just show objection. I
 13 think, counsel, you're misstating her testimony
 14 earlier, which is that it was prepared by her
 15 with the assistance of Ms. Govia. And I think a
 16 couple of times you, maybe, stated that
 17 differently. So show that objection to form.
 18 Q You'll have to bear with me 'cause this is the
 19 first time I've seen this.
 20 A Okay.
 21 Q I may take a little bit of time here between
 22 some of my questions.
 23 Maybe you could explain to me, in the first
 24 chart at the top, on "Property type average
 25 assessed value per cap," what are we showing

Page 27

1 here?
 2 A Sure. This is what you were asking me about,
 3 the caps. Cap 1, what we did was just take an
 4 average house. Just, you know, \$270,000 in
 5 Monroe County is an average cost of a home.
 6 Q Let me -- is there data that shows that's the
 7 average?
 8 A Yes, yes.
 9 Q Where is that?
 10 A I don't know. You can find it everywhere.
 11 Anyway, we took a \$270,000 house. This is
 12 just to show you what will happen. That's in a
 13 Cap 1 because it's a homestead property. So
 14 Cap 1, it's showing the parcel count in the
 15 whole -- 2,990 homes are in this annexation
 16 area, 1A, 1B. That's in the homesteads, 2,990.
 17 Tax difference per parcel, when we -- this is
 18 probably what you're asking for. We took the
 19 average tax rate between all of that. It would
 20 come up to \$842 on the average increase for the
 21 \$270,000 home.
 22 Q I'm sorry, I want to make sure I understand.
 23 The \$842 average, where is that pulled from?
 24 A That's pulled from the data we have in our some
 25 to get to an average on a \$270,000 home with all

Page 28

1 of the -- you know, with a homestead on it,
 2 without all the other exceptions and all the
 3 other stuff, the difference in the tax rate on
 4 those would average out about \$842 difference
 5 increase.
 6 Q The difference in the tax rate between if the --
 7 A The taxes --
 8 Q -- pre and post cap?
 9 A Yes. The taxes that that individual homeowner's
 10 going to have to pay by moving out of the county
 11 into the city, on average, would be about \$842.
 12 Q I'm trying to make sure I understand because
 13 there are two things we're talking about. One
 14 is tax caps, and one is annexations.
 15 So your testimony is that the average
 16 property at \$270,000 will have an \$842 increase?
 17 A Correct.
 18 Q After annexation?
 19 A Yes.
 20 Q That's what I want to make sure I understand is
 21 your testimony.
 22 A Yes, uh-huh.
 23 Q And then --
 24 A The last one?
 25 Q And you said, I'm sorry, on \$842, you said data

Page 29

1 from your system. What are you referring to
 2 there?
 3 A When we put all the assessments in there -- in
 4 the whole area, the two areas -- that's how we
 5 came up with the 270. We're just using 270.
 6 I'm not looking at an individual, but 270 is an
 7 average homestead assessment. And so 842 times
 8 2,005 -- shoot I can't see it -- 2,990 comes to
 9 an average difference on the parcel sample of
 10 \$2,517,580. That is the increase in homesteads
 11 from going from the county to the city.
 12 Q Is that in 1A and 1B?
 13 A Correct, both of them.
 14 Q I still want to -- I'm sorry, I'm not following
 15 where you got the data for 842. Did you prepare
 16 a report of all the tax increases --
 17 A We took that 270 --
 18 Q I'm sorry, let me finish my question. Did you
 19 prepare a report of all of the tax increases to
 20 the parcels as a result of the annexation?
 21 A No.
 22 Q So how did -- explain --
 23 A See that \$270,000?
 24 Q Yes, ma'am.
 25 A We took that, times an average tax rate between

Page 30

1 all of this and in the county and the city, and
 2 it came out to an average of \$842. I'm just
 3 doing average. Period.
 4 Q What year's tax rates did you use for that?
 5 A '23.
 6 Q And then the following lines, then, would be for
 7 a residential non-homestead. You went through
 8 the same process?
 9 A Same process through the non-homesteads. I went
 10 through the apartments, then we went to other
 11 commercials. The 1 million and above are the
 12 commercials, and then we went to the 10 million
 13 and above commercials. You will see, once we
 14 did all of those, we gave you a count. The
 15 apartments -- let's just use those.
 16 In those two areas, the 1A and 1B, I don't
 17 have a whole lot of apartments; I have seven.
 18 You'll just see the tax difference there also on
 19 the average: 12,782, which means 89,000. It's
 20 not -- nothing is quite as large as the
 21 individual homes.
 22 Same with when we get to the other
 23 commercials, it was 12 million. I only had two
 24 of those. And I actually delineated those for
 25 you out here. It's Walmart and Monroe Hospital.

Page 31

1 Both of those are in there. We did those and
 2 showed you just what there's would be with a
 3 gross assess and everything. That was the 7.
 4 And then the industrial. Out there in that
 5 area, there's a lot more industrial property in
 6 Van Buren and in Richland Township. That's what
 7 you're seeing here.
 8 Q For these designations from residential,
 9 residential, non-homestead apartments --
 10 A Correct.
 11 Q -- and industrial, is that information that was
 12 just pulled from the parcel cards from the
 13 properties?
 14 A That is from our data. Not just the parcel
 15 cards but everything we do. Those -- that is
 16 set by the state, these homesteads, residential,
 17 we have -- that all points to all of this.
 18 Q By other data, is it data that I would be able
 19 to find in the parcel cards for the individual
 20 properties?
 21 A Sure.
 22 Q I wouldn't need to look somewhere else to find
 23 that?
 24 A You can find the parcel cards.
 25 Q If I look at the industrial, the 1,739,340; 73

Page 32

1 parcels. The tax difference per parcel, the
 2 10,050 -- or \$10,015 --
 3 A Correct.
 4 Q How did you come up with \$10,015?
 5 A That was the difference in what they would be
 6 paying if they were staying in the county. But
 7 going into the city, we just did the average tax
 8 rate and came up with 10,000.
 9 Q Did you look at all 73 of those parcels to come
 10 up with the average? Or did you just apply the
 11 tax rate to the average, the 1.7 million?
 12 A Yes, that's what we did. The average.
 13 Q Just applied the average to the 1.7 million?
 14 A Yes, I did.
 15 Q So you didn't do it parcel by parcel?
 16 A I did not.
 17 Q I see three -- below the chart, there's three
 18 stars: average, average assessed value per --
 19 let me ask this. These three stars right below
 20 that chart, do they relate to this chart or the
 21 one below?
 22 A That one right above.
 23 Q The second star says "This is not a full
 24 calculation of all parcels in proposed
 25 annexation area." What does that mean?

Page 33

1 A That means I only did the average. I didn't do
 2 individual ones.
 3 Q The next star, it is a sampling of impact using
 4 the average assessed value at various property
 5 types.
 6 A Correct.
 7 Q The same --
 8 A Same thing.
 9 Q Same thing. The next chart, then, below that.
 10 The differences in tax rates.
 11 A Correct.
 12 Q Did you calculate these tax rates yourself, or
 13 were these pulled from the DLGF?
 14 A Pulled from the DLGF.
 15 Q The next star "Used Bloomington Township and
 16 City for all estimates below." What does that
 17 mean?
 18 A That means that's what we used for these
 19 estimates. We used Bloomington Township and
 20 City when we did all of this. Because if we'd
 21 gone down to Van Buren, it gets too specific, I
 22 thought. We just used the average, which would
 23 have been Bloomington Township and City.
 24 Q To make sure I understand, in the chart above,
 25 when we're looking at the tax differential per

Page 34

1 parcel average that you calculated, you used
 2 Bloomington Township and the Bloomington City
 3 rate in --
 4 A Correct.
 5 Q -- Bloomington Township for all of those
 6 calculations?
 7 A I did.
 8 Q Even if the parcels were in Bloomington
 9 Township?
 10 A Correct.
 11 Q If I go to the second page, the second page and
 12 the following pages, was this spreadsheet --
 13 again, is it in Excel format?
 14 A Yes.
 15 Q Was that Excel document created by Allie?
 16 A Actually -- well, yes and no. It is in the
 17 Gateway. You can see up here, tax estimate per
 18 Gateway tax bill estimator. You can go on to
 19 the DLGF website, and you put in the number they
 20 ask for. In this case, this is just mirroring
 21 what is over here on the first sheet. This is
 22 showing the \$270,000 house, the average. You
 23 put that in. The net assess value, that's after
 24 the homesteads would be taken off, the homestead
 25 deduction. Then that gives you the net and then

Page 35

1 the gross annual taxes of 2,125.
 2 There was no -- they had not hit the tax
 3 cap in the township yet. So there's no
 4 difference there. And taxes due to property
 5 tax, exempt tax rate, \$271. This comes directly
 6 from the Gateway tax estimate.
 7 We do that all the time for customers.
 8 Customers can -- you can do it for yourself.
 9 Then it just gives you all of that. This is the
 10 township.
 11 Q I'm sorry. I want to make sure I'm clear. So I
 12 can go to the Gateway -- this email address at
 13 the top, Gateway.ifonline.org/calculatorsDLGF,
 14 and does it have this exact spreadsheet in it?
 15 A Yes, sir. You just put your own numbers in.
 16 Your own numbers would be your house. Your
 17 assess value that you just got from me, put it
 18 in there, and it's going to calculate.
 19 So we didn't do anything but what Gateway
 20 does, and that's where we come up with all of
 21 this.
 22 Q If I understand, so you would have then plugged
 23 in \$27,000 and that automatically populates all
 24 the other --
 25 A Correct.

Page 36

1 Q So it automatically calculates the net assessed
 2 value?
 3 A This is a homestead property; so homestead, they
 4 do take the homestead in consideration here.
 5 Q So if I see gross assessed values, 270, do you
 6 know what all, when it says "net" what changes
 7 are made from --
 8 A The homestead. The homestead exemption, which
 9 is 48,000 off of the 270.
 10 Q That is the only item taken off to get to the
 11 net?
 12 A That's the only thing we have left that's just
 13 automatic. There -- yes.
 14 Q And is this spreadsheet or chart, is it
 15 specialized to Monroe County and Bloomington on
 16 the DLGF? Or is it the exact same chart no
 17 matter what county I was in?
 18 A It has to be specific to the township and the
 19 county because that's where they pull the tax
 20 rate so they'll know what it is.
 21 Q So it already has the tax rate on the chart?
 22 A Uh-huh. You see right there, 1.45?
 23 Q Yes.
 24 A That's it.
 25 Q You didn't have to plug in or Allie didn't have

Page 37

1 to plug in --
 2 A No, sir. Don't have to do that at all.
 3 Q The DLGF already has that included?
 4 A Uh-huh.
 5 Q The same thing on that, if I look further to the
 6 right, there's residential city.
 7 A Correct. You have the township on the left,
 8 residential city. By the way, I know you
 9 haven't had a chance to read this, there's a --
 10 up there, it says "This estimation does not
 11 include any deductions except the homestead."
 12 Because you can have other deductions that we
 13 don't know about or what to do with. And it
 14 even goes so far to show you the difference
 15 between the two, which is that \$842 on the
 16 average \$270,000 house.
 17 Q Does the DLGF website calculate that 842,000?
 18 A They do.
 19 Q It does?
 20 A Uh-huh.
 21 Q So aside from plugging in the \$270,000 on both
 22 for the residential township and residential
 23 city, is there anything else you did to create
 24 this calculation, or it all came from DLGF?
 25 A All came from DLGF's website.

Page 38

1 Q And that would be the same for all the other --

2 A Yes, sir.

3 Q -- charts? Sorry, you were shaking your head.

4 A Yes, it is.

5 Q And then these charts, these are the charts that

6 are on page 2 through 5 of Exhibit 3, is that

7 what was then used to create the chart on the

8 first page?

9 A Correct.

10 Q Aside from Exhibit 3, have you done any other

11 calculation on the financial impact to residence

12 or landowners in the annexation areas --

13 A I have not.

14 Q Sorry, let me -- make sure I finish my question.

15 Have you done any study on the impact to

16 landowners if the annexation does not occur?

17 MR. BEGGS: Excuse me, counsel, I just want

18 to go back a minute and clarify, object to form.

19 She also testified about Exhibit 4 that you

20 asked about earlier. And so with respect to you

21 asked about any other calculations, and

22 Exhibit 4 has already been asked about. I just

23 want to make sure we have a clear record on her.

24 Sorry to interrupt.

25 Q Aside from Exhibit 4 and Exhibit 3, have you

Page 39

1 done any other calculation?

2 A I have not.

3 Q And I don't think you answered my last question

4 before the objection, but have you done a study

5 on the impact to landowners if the annexation

6 does not occur?

7 A No.

8 Q Have you reviewed any studies or done any

9 studies on impact to communities that cannot

10 annex adjacent urban areas?

11 A I have not.

12 Q In your role as Monroe County assessor, do you

13 assess properties differently if they are within

14 a city or town's boundaries than if they are

15 just outside of the boundaries?

16 A I do not.

17 Q If these annexations occur, will the assessor's

18 office change the assessments of the parcels as

19 a result of the annexation?

20 A No.

21 Q If an area is economically depressed, does that

22 tend to have a positive or negative impact on

23 property values?

24 A Negative.

25 Q If an area has a higher crime rate, does that

Page 40

1 tend to have a positive or negative impact on

2 property values?

3 A Can't answer that.

4 Q If an area has poor road infrastructure, does

5 that tend to have a positive or negative impact

6 on property values?

7 A Can't answer that.

8 Q Why not?

9 A Well, first of all, repeat your question to me.

10 Q If an area has poor road infrastructure, does

11 that tend to have a positive or negative impact

12 on property values?

13 A Not necessarily negative. We have a lot of poor

14 roads in Monroe County and the City of

15 Bloomington. I don't take that into

16 consideration for market value. Market value is

17 market value, and there's a lot of stuff that

18 goes into that.

19 But bottom line is what I have to get to,

20 what that house would sell for. There's a lot

21 of things that go into that.

22 Q And you don't believe a home that's in an area

23 with high crime will sell for less than an area

24 that does not have high crime?

25 A It could but the market would tell me that. I

Page 41

1 don't make that decision. The market does.

2 Q Do you expect that would be reflected in the

3 market?

4 A It could.

5 Q Is property worth more if it has access to sewer

6 or water than if a property has no access to

7 sewer or water?

8 A No. I can say that very frankly, no -- no,

9 water, yes, of course. Sewer, we have septic.

10 Q Let's break that down. Water, yes. If a

11 property has access to water, it will have a

12 higher value, fair market value?

13 A If you didn't have -- if you did not have water,

14 you probably wouldn't have a home sitting there.

15 Unless you're off the grid and we don't have any

16 of those in this county.

17 Q Sewer, it's your testimony, you do not need

18 access to sewer?

19 A No.

20 Q If I have a 1-acre parcel -- scratch that.

21 If I have a .3-acre parcel that does not

22 have access to sewer, is your testimony that

23 they can install a septic system?

24 A .3?

25 Q Correct.

Page 42

1 A You wouldn't be building a house here for .3,
 2 period.
 3 Q Say, half an acre parcel?
 4 A You can't build out in the county for less than,
 5 I think, 2.5 acres now. Let's be clear, we're
 6 talking county. The city has sewers.
 7 Q Understood. I want to make sure I'm clear. Is
 8 it your testimony that there's no parcels in the
 9 annexation territories that are smaller than 2.5
 10 acres?
 11 A No. You're pulling in smaller parcels. But
 12 you're asking me about septic. All of those
 13 that are outside of the 1A and 1B, they are
 14 going to have a septic system right now.
 15 Someway or the other.
 16 Q So if I have -- I want to make sure I'm
 17 following correctly. If I have a half acre
 18 parcel in area 1A or 1B, and I have access to
 19 sewer service, I can build a home on it?
 20 A I'm assuming so. There are houses already
 21 there, is it not?
 22 Q Well, I'm asking you.
 23 A Well, I mean, all I can think of is I'm talking
 24 about a house that's already there. So it's
 25 just not -- it doesn't have an outhouse anymore.

Page 43

1 It's going to have something. If it doesn't
 2 have sewer, it's going to have septic.
 3 Q It cannot be built on with a septic if it's less
 4 than 2.5 acres?
 5 A In the county.
 6 Q You don't think that would affect the value of a
 7 parcel that's half an acre?
 8 A Not if it's already there.
 9 Q Sorry, an undeveloped parcel --
 10 A Sure.
 11 Q -- that's half an acre? Okay.
 12 A Half an acre, in the county, you're not going to
 13 be building on it.
 14 Q Without access to sewer?
 15 A Even with access to sewer. In the county, we
 16 have zoning rules. I'm talking county. All of
 17 those things that happened 50, 60 years ago in
 18 1A and 1B, those older homes, whatever they
 19 have -- they might even have sewer, I don't
 20 know. I don't look at that.
 21 If that house is there, they've got
 22 bathrooms, it's going somewhere. I'm not the
 23 one that decides if it's going to have a septic
 24 system.
 25 Q You understand you have been disclosed by the

Page 44

1 remonstrators as a testifying expert in this
 2 case; correct?
 3 A Yes.
 4 Q When were you first approached about being an
 5 expert?
 6 A I don't remember.
 7 Q Within the last year? Two years ago? Three
 8 years ago?
 9 A I cannot really respond to that. I know that
 10 because I'm the county assessor, I knew that I
 11 would be asked to -- I'd be asked questions.
 12 Never thought about even being deposed or
 13 testifying. I'm always, you know, I'm available
 14 if you need me. I testify a lot. So I don't
 15 really remember when all this happened.
 16 I know when this whole remonstrance
 17 started, it was right outside my door in the
 18 courthouse. All the people were there signing
 19 up or against things, for things, I'm not even
 20 sure. I just know that it took a doorway from
 21 me that I could use, that's where they were
 22 sitting. So I watched it go all day long for, I
 23 don't know how many, months or years.
 24 You know, when it becomes part of everyday
 25 life, you don't even talk about it, don't think

Page 45

1 about it. Does that make sense?
 2 Q Well, at some point somebody asked you to
 3 testify and be expert --
 4 A Well, that's what I don't remember. I mean,
 5 it's just -- let's just say in the last year.
 6 '23 sometime.
 7 Q Before you prepared your report in --
 8 A Oh, heavens, yeah.
 9 Q -- December 2023?
 10 A Yeah, yeah. I knew once I was asked, I had to
 11 get some documents together; so we pulled this
 12 up.
 13 Q Who asked you to be an expert?
 14 A I would assume my attorney, Bill Beggs.
 15 Q I'm sorry, you mean the remonstrators' attorney,
 16 Mr. Beggs?
 17 A Is that -- yeah, okay.
 18 Q Is he representing you individually?
 19 A No.
 20 Q I mean, does he represent you in other
 21 capacities?
 22 A No, no, no.
 23 Q What opinion were you asked to provide?
 24 A He didn't ask me to provide anything. He just
 25 wanted me to give facts, what this was going to

Page 46

1 do.

2 Q So you didn't form any individual opinions, you

3 just prepared the report --

4 A Correct.

5 Q -- showing the impact?

6 A Correct.

7 Q Okay. Have you -- so if I'm understanding your

8 testimony correct, do you have an opinion about

9 whether or not this annexation causes a

10 significant financial impact?

11 A My opinion, based upon the documents I provided

12 you, yes, it will have a significant impact.

13 Q Why?

14 A 40 percent increase in tax rates, that's why.

15 If you live in the county, your taxes will be

16 40 percent less than living in the city on

17 average. I'm giving you that breakdown. And on

18 average, it's 40 percent increase. That is a

19 significant impact on people.

20 Q Did you review any property owner's personal

21 financial data concerning the impact?

22 A Not for this. As my role as county assessor,

23 I'm in the field out in the county all the time.

24 I deal with individual taxpayers. The reason

25 I'm out there is because there's an issue with

Page 47

1 either their property. Most people want to

2 appeal their taxes. You can't appeal your taxes

3 but I will come out and see if there's something

4 wrong with your assessment.

5 If I find something wrong, I can change

6 things. But what I hear, this is not hearsay.

7 This is me actually out in the field talking to

8 tax payers. One of the major issues in this

9 county, in the city right now, is annexation.

10 It has been ever since it was mentioned a few

11 years ago. I hear that -- I have, on average,

12 1,000 appeals every year. The number one issue

13 with county residences, they are so worried

14 about having an increase in taxes. And I can

15 understand that. This directly impacts people's

16 livelihood.

17 Q And that's based off of your analysis of

18 40 percent estimated tax increase?

19 A Correct.

20 Q That's based just off that, the 40 percent?

21 A That's also based over all my years as assessor,

22 knowing that when you go from the county into

23 the city, that's the average and it has been for

24 years and years and years. I couldn't tell you

25 how many years, but it's been years.

Page 48

1 That is always one of the things that when

2 people ask "What's going to happen to me if I

3 have to go into -- be annexed into the city," on

4 the average, it's going to be 40 percent for

5 most people.

6 Q Had you formed that opinion before you --

7 A Oh, yes.

8 Q -- prepared this report?

9 A Yes, very familiar with this.

10 Q When did you form that opinion?

11 A From the time I have lived in Monroe County and

12 been the assessor.

13 Q I'm sorry, when did you form the opinion it

14 would be a significant financial impact, the

15 annexation, on property owners?

16 A I became an assessor in 1986. I saw the

17 difference between the county and the city's tax

18 rate. It's always been a major difference and

19 that impacts people's taxes. That's what I deal

20 with on a daily basis.

21 I know this. I mean, I can't tell you

22 exactly when I had an aha moment. Probably the

23 first time somebody yelled at me saying "My

24 taxes went up." Well, you're living in the

25 city.

Page 49

1 Q So anytime somebody -- somebody's annexed by the

2 city, that would be a significant financial

3 impact to them, is that your testimony?

4 A Yes, yes.

5 MR. UNGER: Can we take a short break?

6 (Recess taken from 10:06 a.m. to

7 10:18 a.m.)

8 BY MR. UNGER

9 Q I do want to ask a clarifying question earlier

10 about dispositions. Have you been deposed in

11 the last four years relating to any of your

12 assessor appeal cases?

13 A Four years, that would be before COVID?

14 Q So since 2019?

15 A I don't believe so.

16 Q Have you testified as an expert at any of those

17 assessor appeals since 2019?

18 A Yes. I've had -- well, I can't even tell you

19 how many. I testify on every appeal that I have

20 that goes to the state. Well, I testify on

21 everything, but when it goes to the state, the

22 IBTR, I am the expert witness. I am the one

23 that is the expert witness.

24 So, yes, do I testify, yes, I do. How many

25 have I done? 100 since then. Since COVID.

Page 50

1 Q And you said IBTR?

2 A Indiana Board of Tax Review. That's the state
3 board that after, when all my appeals are heard
4 here at the local board, which is the Property
5 Tax Assessment Board of Appeals, I am the
6 secretary to that and I have a three member
7 board. They hear every appeal that we don't
8 settle informally.

9 After the board decides, yay or nay, if
10 they agree with the taxpayer, it's over unless I
11 don't agree with the board. Then I can take it
12 to the Indiana Board of Tax Review as the
13 assessor.

14 If they disagree with the taxpayer but the
15 taxpayer disagrees with the county, they can go
16 to the state and then the board falls outside of
17 this. And then it's just on the county
18 assessor. So when it goes to the state, that is
19 a full blown administrative hearing with an
20 administrative judge. That is a court of law,
21 and I have my own attorney.

22 Q You as the assessor?

23 A As the assessor. I am the one that is, you
24 know, that they're going after, as the assessor.
25 Everyone else has fallen out of it and, as the

Page 51

1 assessor, the burden is on me. The burden is on
2 me to defend every assessment that goes to the
3 Indiana Board of Tax Review.

4 I have my own private attorney, Marilyn
5 Meighen. She represents about 82 counties. So
6 we go to board. Marilyn does all of this work
7 that you guys do all the time. The board sets
8 the hearing. The hearing can either be -- I
9 prefer it in Monroe County, but the board has
10 gotten real picky about that. They prefer it in
11 their offices. So we have to go up to the state
12 for that.

13 Q By state, you mean Indianapolis?

14 A Indianapolis. State office building is where
15 they're located. That is -- that's a big deal.
16 It can be thousands of dollars, hundreds of
17 thousands of dollars if I lose. I don't lose
18 very often.

19 Then if -- I usually win. If I win, the
20 taxpayer still has the choice or chance, if they
21 want to, to appeal to the tax court. You know
22 what the tax court is up in Indianapolis.

23 This is not a process that happens
24 overnight. It can take two or three years for
25 it to run through the system. Right now, last

Page 52

1 week, I had two hearings that were supposed to
2 take place. And both of them fell apart the day
3 of the hearings. It wasn't because me. The
4 taxpayers just decided not to show up. So one
5 of them has been rescheduled. One of them
6 hasn't.

7 So I am in court not as much as, maybe,
8 some other assessors. I don't have that many
9 appeals go up to the state, but I have enough,
10 and it's what we do.

11 Q You testify in all those hearings?

12 A I testify, yes, sir.

13 Q At the review board level is the tax court. Do
14 you take testimony at --

15 A At the tax -- at the tax court, I'm not allowed
16 to talk.

17 Q I'm sorry?

18 A I'm not allowed to talk at the tax court. I do
19 not like that. I think my face and my body
20 language talks a lot when I'm sitting there.
21 I'm sitting at the table, but my attorney has to
22 speak for me. Anyway.

23 Q Do you keep records of all these appeals?

24 A Oh, gosh, yes.

25 Q Did the remonstrators ask you to prepare a list

Page 53

1 of all the cases that you had testified in, in
2 the last four years?

3 A Oh, good Lord, no. It's never been on something
4 like this.

5 Q Are you personally opposed to Bloomington's
6 annexations?

7 A Yes.

8 Q Why?

9 A I lived in the City of Bloomington for 30 --
10 about 34 years. We just moved back out to the
11 old homesite.

12 Q What year period did you live in Bloomington?

13 A Up until four -- five years ago in November, I
14 moved back into the -- I moved back out to Salt
15 Creek.

16 Q Where did you live in Bloomington?

17 A We lived up off of 17th Street and Arlington
18 Road. We moved into the City of Bloomington in
19 1982, Steve and I. My husband and I. We moved
20 in -- Steve was a police officer at that time.
21 The police officers, if they want to advance,
22 had to live in the city. That's no longer true.
23 So we sold our home in Salt Creek. Moved into
24 town, and we couldn't afford anything at that
25 time with Steve's salary.

Page 54

1 I worked at -- I had a Hallmark store here
 2 in the city. So we bought a manufactured home
 3 and moved into a mobile home park. We just
 4 couldn't afford anything even in 1982. Not as a
 5 police officer.
 6 Anyway, four and a half years ago, almost
 7 five years ago, we had a chance to move back
 8 into Salt Creek. We decided it was time to
 9 leave no reason other than we had a chance to
 10 move back home.
 11 Q Is your husband still a police officer for the
 12 city?
 13 A He retired -- he was chief and then became
 14 sheriff. After his term of sheriff was over, he
 15 went to Monroe Hospital as the chief of -- head
 16 of security. He was there for 14 years.
 17 He retired two years ago Christmas. So
 18 he's been home now. He's a househusband. It's
 19 almost two and a half years. It's been pretty
 20 cool to be very honest with you. So he finally
 21 retired.
 22 Q He was the chief of police for City of
 23 Bloomington?
 24 A City of Bloomington for over eight years. And
 25 he was sheriff for over eight -- just at eight

Page 55

1 years.
 2 Q Elected twice?
 3 A Twice.
 4 Q So I apologize. I, a little bit, interrupted
 5 you. You were explaining why you were opposed
 6 to Bloomington's annexations.
 7 A I don't think it's something -- I know if I was
 8 living closer in the city, like they are, I
 9 would not want to have to pay the extra -- it
 10 comes down to tax dollars. Frankly, I don't see
 11 that I would get any more services than I would
 12 have here, that I already have out in the
 13 county.
 14 Personally, I just don't think we need to
 15 annex those communities.
 16 Q Are you testifying in your official capacity as
 17 the Monroe County assessor?
 18 A Unless I state my own opinion, yes.
 19 Q Is it one of the assessor's duties to form
 20 opinions on annexations?
 21 A No.
 22 Q What are the duties of the county assessor?
 23 A In a nutshell, I assess all real and personal
 24 property for taxation purposes. That's it in a
 25 nutshell.

Page 56

1 Q And by "assess," you mean assign a fair market
 2 value?
 3 A Fair market value in use for all properties both
 4 real and personal.
 5 Q When you say "in use," you mean as it's being
 6 used currently?
 7 A Correct. That's the tax court case Town of
 8 St. Johns, 1999.
 9 Q Did the assessor also play a role in inheritance
 10 taxes?
 11 A We used to. The state did away with inheritance
 12 tax.
 13 Q What role does the assessor's office play with
 14 respect to GIS?
 15 A Actually, I, as the assessor, in 1991, started
 16 the GIS for the county. When I came in, Steve,
 17 my husband, was chief at that time. The City of
 18 Bloomington had already started working on GIS
 19 system. I didn't know anything about it. But
 20 as part of my role and education and everything,
 21 the IAAO -- which is the International
 22 Association of Assessing Officials -- that's
 23 like your bar association or medical
 24 association. It's the people that are over all
 25 the assessor throughout the United States and

Page 57

1 internationally. They set up standards, best
 2 practices, standards, everything.
 3 When I came in in '90 -- I came in in '86
 4 as township assessor. Bloomington Township.
 5 Four years. Then, I ran for county and was
 6 elected.
 7 So in '91, I came in and I started really
 8 researching 'cause it's a whole different
 9 ballgame: county versus the old township and
 10 they're gone now. But I started really
 11 researching, and I came across a IAAO article
 12 about GIS for assessors. It was a new tool back
 13 in those days. I didn't know anything about it
 14 when I started reading. And then I also knew
 15 that they started using it here in the city.
 16 And I had connections with the city. I pick up
 17 the phone and called the mayor and said, "Can I
 18 look at yours?" And she said, "Sure. Come on
 19 down."
 20 So that was a learning experience for a
 21 couple of years. The city asked for the
 22 county's plat maps. We held the plat maps. The
 23 city doesn't. So we gave the city our plat
 24 maps.
 25 Q I'm sorry, when you say "we," do you mean the --

Page 58

1 A County --

2 Q -- assessor's office?

3 A The county. The county. When I say "we," I'm

4 the county. The county gave --

5 Q I'm sorry, are you speaking --

6 A I can speak for this, yes. I'm speaking for the

7 county.

8 The county, which would have been the

9 auditor's office, gave the city access to the

10 plats to put on their GIS system for a computer.

11 Q The assessor's office, does it maintain the

12 plats?

13 A The auditor maintains them, maintains the plats.

14 Q Auditor. The GIS department, is it governed by

15 the assessor currently?

16 A No. We have our own body now. But in 1991,

17 '92, I went to the counsel. I, the assessor,

18 said, "We need the GIS." So working with the

19 other GIS people in other counties that -- my

20 data, the assessor's data, that's the base of

21 GIS. That's your land. That's everything. You

22 have the plats, but everything within that is

23 out of my office. So the counsel said --

24 Q I'm sorry --

25 A The county counsel.

Page 59

1 Q You keep track of changes in ownership for the

2 GIS?

3 A Every bit of it. Every bit of it, yes, sir.

4 That's an interesting discussion because --

5 Q Do you do the mapping? Keep --

6 A I do the mapping.

7 Q -- keep track of the mapping for GIS?

8 A What happens in the county -- we're having this

9 discussion right now. The auditor's office

10 draws out the plat. They get the plat map. So

11 a new parcel, they just draw the outline of it.

12 Okay. You have a brand new parcel. One acre.

13 They've got the plat. They are drawing the

14 outline on their system, which is the same

15 system I use.

16 When they finish with that, they send it to

17 my office. Everything within that plat is put

18 on by my office, from land to the buildings --

19 everything else. Then it's given back to the

20 auditor to put in the exemptions, deductions,

21 and that kind of stuff. So --

22 Q I'm sorry. Do you put the location of the homes

23 on the plat?

24 A Yes, sir.

25 Q You draw them --

Page 60

1 A I draw them.

2 Q -- on the GIS?

3 A I sure do.

4 Q You go in the GIS tool --

5 A That Allie I was talking about does that. All

6 the classified forest, all the land, everything

7 is done in my office.

8 And the other thing that we did back in

9 those days -- this was, you know, 100 years ago.

10 In 1992, I went to the county counsel. The

11 assessor has their own funding outside of the

12 general fund. The reassessment fund. That's a

13 separate fund that is set up for us to do the

14 reassessment.

15 Back in the day, it used to draw great

16 interest. So I would have a million or

17 something sitting there every year. You can use

18 that for anything to do with assessing. So I

19 went to the counsel and said, "Hey, I really

20 need this. The city's already working with us.

21 They are willing to work with us. Let's bring

22 it in."

23 So myself and highway, who also has their

24 own funding outside of general fund, went to

25 highway and said, "We really need this tool."

Page 61

1 So we developed the GIS within the county using

2 experts we brought in. As a matter of fact, I

3 got the gentlemen that was the -- that worked

4 for the city doing their GIS, came into the

5 county and worked for us. So we established the

6 GIS back in the early '90s.

7 Since then, it's evolved into probably one

8 of the best GISs in the state of Indiana. One

9 of the best in the nation. And that's

10 acknowledged by everybody. If you've used our

11 elevate system, and most people do, that's where

12 all of our data is that you could possibly want

13 to see. Between the auditor's office, my

14 office, and highway, we all have our own stuff

15 but that's what we do.

16 Q Is there a state agency that oversees assessors?

17 A Department of Local Government Finance.

18 Q What do they do? How do they oversee the

19 assessor?

20 A First of all, they establish all the rules and

21 regulations we follow by statute. The major

22 thing they did a few years ago with the

23 legislature, I am the -- the assessor's office

24 and the assessor is the only elected official

25 that has to be certified, and we're certified by

Page 62

1 the state. It's a certification process.
 2 That's to run for office and to hold office. We
 3 have to keep that certification.
 4 The only other offices -- you don't have to
 5 be a lawman to be sheriff. The only other
 6 offices that have certifications, if you want to
 7 be a judge, at this time, you have to have a law
 8 degree. If you want to be a prosecutor, you
 9 have to have a law degree. And the lawyers that
 10 work for the prosecutor have to. That's it.
 11 Q When you said the DOG establishes rules and
 12 regulations, is that relating to how you assign
 13 fair market value to property?
 14 A Correct.
 15 Q Is your office overseen by the State Board of
 16 Accountants at all?
 17 A No.
 18 Q Are you audited by the State Board of
 19 Accountants?
 20 A No. Well, I say no really quickly. I don't
 21 have money in my office. I don't get funds in
 22 my office. I don't have any money. So would
 23 they come in and audit me, no.
 24 They audit the county through the auditor.
 25 The auditor gets -- I don't know how often. I

Page 63

1 haven't seen her around for a couple of years.
 2 But when they would go up there, they would
 3 audit contracts. The auditor keeps all the
 4 contracts for the whole county. So if they
 5 wanted to look at a contract I have, it would be
 6 there. That would be the only thing I would
 7 ever be audited for.
 8 Q Does the DLGF publish a manual for assessors?
 9 A Regulation 17.
 10 (The reporter requested clarification.)
 11 THE WITNESS: Regulation 17.
 12 Q Do you know when the most recent version was
 13 adopted?
 14 A Yes, I do. Hang on a minute. It's about six
 15 years ago. Four or six years ago. We're in the
 16 process right now of establishing new cost
 17 tables, and that's part of the Regulation 16.
 18 They've just gone out. We just sent out RFP to
 19 get the new cost tables.
 20 They're about six years behind. That's the
 21 only thing. Unless there's some legislation
 22 that happens, which happens every single year.
 23 The Regulation 17 pretty much stays the same.
 24 Q When you do your assessments, they have to be in
 25 compliance with Regulation 17?

Page 64

1 A Correct.
 2 Q Does the assessor have any responsibility for
 3 the calculation of property taxes beyond the
 4 assessed values?
 5 A No.
 6 Q Any responsibility for preparation of property
 7 tax bills?
 8 A No. Oh -- no, I just have to send -- I send my
 9 values every year to the auditor. And I have to
 10 have them up there by June 1st I believe it is.
 11 Then she takes that, all my values, and the
 12 auditor does the preparation for the tax bills.
 13 Q And you calculate the fair market value. Do you
 14 do anything in terms of calculating the taxable
 15 value of the property?
 16 A The taxable value is fair market value.
 17 Q You don't do any calculation, your office of
 18 deductions?
 19 A No, that's the auditor.
 20 Q Do you have any role, as the assessor, in
 21 setting the county or city budgets?
 22 A No.
 23 Q Any role in setting tax rates?
 24 A No.
 25 Q And I think we already -- no role in setting

Page 65

1 LIT?
 2 A No.
 3 Q Do you need a college degree to be an assessor?
 4 A No. I just have to hold Level 3 assessor's
 5 certification.
 6 Q And you have to have that Level 3 before you can
 7 run for office?
 8 A That has happened in the last -- I think it was
 9 around 2006, the legislature decided we all had
 10 to be special. And they mandated that we -- I
 11 always had to be -- we have three
 12 certifications: Level 1, Level 2, and now
 13 Level 3.
 14 From the time -- from the early '90s, that
 15 Level 1 and 2 came into play in the assessing
 16 association or assessor's role. We were
 17 mandated, sometime in the mid '90s, that the
 18 county assessor had to hold the Level 1 and
 19 Level 2. That's was all we had. I have had
 20 both of those certifications since the earlier
 21 '90s. I was one of the few. There was just a
 22 handful of us that did it to start with. Then
 23 it was mandated later.
 24 Sometime in the 2000s, earlier 2000s, when
 25 we went to this market value in use system, the

Page 66

1 legislature, once again, got into the business
 2 and decided we needed a lot more education.
 3 They thought we needed to be more -- we just
 4 needed to know more about what we did.
 5 So with the legislature saying "DLGF, you
 6 have got to come up with a better system," what
 7 we did, we went back to that IAAO that I'm
 8 talking about. They have the system. They have
 9 the classes. They have the testing for Level 3.
 10 That took us to a whole different level.
 11 Level 3 is five classes that are taught by the
 12 IAAO. These classes are week-long classes that,
 13 after four days, on the fifth day, they're
 14 tested. It's not open book. It's 50 questions.
 15 This is done outside of the state. It's
 16 IAAO. This is -- I know these classes. If it
 17 was over at IU, these classes, it's economics.
 18 All these classes. This would be like getting a
 19 graduate degree over at IU that would take you a
 20 semester to do, and we do it in one week.
 21 It is -- it was not made to be easy. It's
 22 probably one of the hardest things any of us
 23 have ever done. It's nothing to look down upon.
 24 Anyway, when this happened, I was still the
 25 assessor of course. Then the legislature said,

Page 67

1 "In order to run for this office, you have to be
 2 a Level 3." So if anybody tried to run against
 3 me, they had to be a Level 3. Well, what
 4 happened, this was so difficult to get and if
 5 you were not already in this business, these
 6 classes cost you about \$500 a class. You'd have
 7 to pay it individually. The state picks up
 8 ours.
 9 What happened when all that hit, the
 10 legislators get involved again because you know
 11 how they are. They finally said, "Okay. You
 12 have to get your Level 2 to run. But at the end
 13 of a year, after you've been seated as county
 14 assessor, you would have to get your Level 3."
 15 Well, that didn't work out too well either for
 16 them because there were some people that cried
 17 about it.
 18 So then they changed it. Well, you still
 19 have to have Level 2, but you would have four
 20 years to get your Level 3. By the time you
 21 finish that term, the four-year term, if you
 22 want to run again, you have to have your
 23 Level 3. Period. If you don't, you're out of
 24 office.
 25 I lose my office if I don't keep up the

Page 68

1 certification hours. Up until two years ago,
 2 the hours were 45 hours every two years that I
 3 have to carry. And those are state mandated
 4 classes that the state puts on. We can use
 5 other. We can take appraisal classes. We can
 6 take all sorts of classes that have to do with
 7 our job and the state would count those, after
 8 they look at it, for that 45 hours.
 9 Two years ago, they changed it to 30 hours
 10 every two years and really screwed up the whole
 11 thing because in one year -- the first year, you
 12 can only get 10 hours. So in the second year,
 13 you have to get the other 20. Makes no sense
 14 why they did it this way. But it's just -- it's
 15 just games that the state plays.
 16 So every two years, I have to now carry 30
 17 hours. This does not just apply to the office
 18 holder, the elected official. They also said
 19 certain people in the assessor's office has to
 20 have all these qualifications. My main
 21 people -- this Allie I'm talking about, Shelly
 22 that works in my office -- anyone that actually
 23 places value on a property and makes these
 24 decisions, they all are Level 3 and I have five
 25 of us in my office. Everybody in my office,

Page 69

1 after two years, has to carry the Level 2.
 2 That's not that difficult. If you're going to
 3 do assessing, those are just residential,
 4 commercial assessing, it's an open-book test.
 5 It's the manual. I'm talking about Regulation
 6 17. Everybody has to be that.
 7 Q Do you have to be a licensed appraiser?
 8 A Absolutely not.
 9 Q Are you a licensed appraiser?
 10 A No. I am what is called an Indiana certified
 11 assessor/appraiser. I do now -- everything, the
 12 whole system has changed so much in the last
 13 year or two.
 14 We now have a computer assisted appraisal
 15 system, assessing system, that appraisers use
 16 that has now been given to us. The state
 17 developed it -- or our vendor through the state.
 18 So you've seen appraisals. You have appraisals
 19 where they have the comparisons. We're doing
 20 that now in-house, where I don't have to spend
 21 \$5,000 for an appraiser to come in and use my
 22 data, my GIS, to do what I'm doing. But because
 23 they are appraiser, you know, you pay that
 24 money.
 25 Q Do you use outside appraisers to help do

Page 70

1 assessments?

2 A Yes, I do. I use local. I use local

3 appraisers, not assessments, to go to court with

4 me to appraise something. I use local for

5 residential; commercial, I use an assessor -- an

6 appraiser in Indiana.

7 Q Do you have to do that on every parcel you

8 assess?

9 A That goes to the state.

10 Q Just -- so on every appeal --

11 A On appeal.

12 Q -- you have to have an assessor?

13 A Appraiser.

14 Q I'm sorry, appraiser.

15 A Gets real complicated.

16 Q But otherwise do you use --

17 A No, absolutely not.

18 Q -- appraisers?

19 A No.

20 Q Do you have other outside consultants that you

21 use to help do assessments?

22 A Yes. I have -- and most of the counties do, we

23 have vendors that are our field people. My

24 vendor is Nexus. They have been with me since

25 1998, '99, when we went to fair market value

Page 71

1 after the Town of St. Johns.

2 Q Are they licensed appraisers?

3 A No. They're level 3 assessors. Actually, the

4 Nexus group, it was two gentlemen that left the

5 state to develop Nexus. Dr. Frank Kelly, he's a

6 doctor of economics, was one of them. He wrote

7 the rules for our new assessing system when he

8 was with the state.

9 So then, they went out on their own, came

10 in my county there and counties all over the

11 state. What they do for me is go out in the

12 field and do my -- what we call fieldwork.

13 They -- we give them blueprints. We get

14 blueprints for everything. They take the

15 blueprints. They go out in any new construction

16 and the reassessment. We do reassessment every

17 year.

18 What reassessment means is we have to break

19 it down in a four-year cycle. 25 percent each

20 year until we finish. That 25 percent has to

21 be -- used to have to be: go out, walk around,

22 touch that every time. The state now has said

23 we have so many different tools in our toolbox,

24 we've done this for so long that our data is so

25 good that we can -- we don't have to go out on

Page 72

1 every parcel every year, that 25 percent.

2 We're going to do that for the first time

3 this year. We're going to try to do a lot of

4 stuff from all of the tools in our toolbox. GIS

5 especially, pictometry. But we'll still go out

6 in the field. All they are doing is that. It

7 all comes into my office, and we put the value

8 and we do everything else.

9 Q So they do your fieldwork for your office?

10 A They just do the fieldwork.

11 Q Does anybody in your office do fieldwork as

12 well?

13 A Yes. Myself. I'm out all the time in the

14 field. Any -- I go out on every -- if any

15 appeal that we need to go out on that the

16 customer, tax payer, wants me -- believe me,

17 they want me -- I go out. I was in the field

18 all day Friday again.

19 Q So you go out in the field if there's an appeal?

20 Or if somebody has a complaint?

21 A Yes.

22 Q That's usually when you do fieldwork?

23 A I'm out in the field probably four or five days

24 a month. And that is looking at -- believe it

25 or not, I didn't know this at one time; the

Page 73

1 assessor is considered first responder. Yeah,

2 this is a fun job. Every tornado and I've had

3 five in the last two or three years I've had to

4 go out on. Every tornado, when things get

5 destroyed, I have to be out there within a day

6 or two because I have to assess that property if

7 it's gone. If it's not gone, I have to make all

8 these decisions. I have a team --

9 Q If there's a fire, do you visit --

10 A When the fire happens, after the fire, I have to

11 go out and decide if it's completely gone. I

12 can take it down --

13 Q Is that a statutory requirement?

14 A Yeah.

15 Q After damage is done, you go out and reassess.

16 Is that what -- what is the specific statutory

17 requirement?

18 A I can't give you IC code. But anything that

19 happens, the assessor or their office -- and in

20 this county, it's me and my appraisal team or

21 assessment team -- appeal team.

22 That's what we were doing Friday. We have

23 had so many in this past year -- well, not even

24 year; probably since September -- fires. Cannot

25 believe how many fires I went out to. We must

Page 74

1 have gone out to 10 different fires in houses.
 2 And mobile homes seem to burn a lot. Mobile
 3 homes -- this is a big county. I went
 4 through -- I've got 11 townships. I was in 9 of
 5 the 11 on Friday looking at different
 6 properties. We also did a couple of
 7 measurements. Somebody added something. We see
 8 something, we do that.
 9 Just to show you the disaster, we had a
 10 tornado in March last year. Wolf Mountain Road.
 11 That was the one that went through Owen County.
 12 Took McCormick's Creek. We had a death out
 13 there. Pops right over into Monroe and County
 14 Line Road, Wolf Mountain Road, went right there.
 15 Well, that happened on the weekend. That
 16 Saturday or Sunday. Monday, we got geared up to
 17 go out and the highway department works with us
 18 very closely. They called me that morning.
 19 They knew we were coming. They said, "No. It
 20 is too bad. Don't come out today. We hope to
 21 get it cleaned enough for you to get out
 22 Tuesday."
 23 So my deputy and I went out to Wolf
 24 Mountain. It was the worst I've ever seen. I
 25 removed 44 houses from the tax roll. Totally

Page 75

1 destroyed. Went back out Friday just to see how
 2 things are looking. Still looks like pickup
 3 sticks. Like a child, just pickup sticks
 4 everywhere. I had one house that was built --
 5 they brought a modular in. Not much has
 6 happened. We're back in storm seasons again.
 7 This is part of our job.
 8 Q Let me ask you do you have bachelor's degree?
 9 A I have AA.
 10 Q In what?
 11 A Just general studies from Vincennes University a
 12 hundred million years ago. My education is in
 13 management. I went to work for Hallmark Cards
 14 in 1981 and was manager. And then I became
 15 district manager of three states. Really
 16 learned a lot. You can imagine, Hallmark
 17 Corporation really makes their people learn
 18 management skill. That's how I got in this job.
 19 That and I always -- I, actually, have been in
 20 this job for so many years, I helped set the
 21 standards for the assessing officials in
 22 Indiana.
 23 Q While you served as assessor since 1991; is that
 24 correct?
 25 A Yeah, 1986 township. 1991 I was elected.

Page 76

1 Started to serve.
 2 Q Did you hold any other employment while you
 3 were --
 4 A Oh, God, no. You can't. This is a full-time
 5 job.
 6 Q I'm going to shift gears a little bit. Have you
 7 studied annexation fiscal plans in your career?
 8 A No. Just looked at what's happening here.
 9 Q Do you know what the statutory requirements are
 10 for fiscal plans?
 11 A No.
 12 Q Do you know what the purpose is of the fiscal
 13 plan?
 14 A Yeah, to show if it's doable or not. But, yeah.
 15 Q Have you studied Bloomington's fiscal plan in
 16 this case?
 17 A No.
 18 Q Do you believe the fiscal plan fails to comply
 19 with Indiana code?
 20 A I have no knowledge of that.
 21 Q Do you believe the fiscal plan fails to
 22 accurately assess the fiscal impact of
 23 annexations?
 24 A I have no knowledge of that.
 25 Q Do you believe the fiscal plans -- or fiscal

Page 77

1 plan in this case fails to account for passage
 2 of time?
 3 A I have no knowledge of that.
 4 Q Have you identified any deficiencies in the
 5 fiscal plans?
 6 A Haven't read it.
 7 Q Did you attend any of the cities meetings
 8 concerning annexations?
 9 A No.
 10 Q And also, I want to distinguish, no public
 11 hearings?
 12 A No, none of them.
 13 Q And none of the meetings the city had aside from
 14 public hearings?
 15 A No.
 16 Q Were you involved in any of the efforts to
 17 oppose the annexation by County Residents
 18 Against Annexation?
 19 A No.
 20 Q Are you a member of County Residents Against
 21 Annexation?
 22 A No.
 23 Q Did you play any role in organizing the
 24 remonstrance?
 25 A No.

Page 78

1 Q Collect any remonstrance signatures?
 2 A No.
 3 Q Did you attend any of the meetings, opposition
 4 meetings of the --
 5 A No.
 6 Q -- against annexation?
 7 A No.
 8 Q Did you receive emails from County Residents
 9 Against Annexation?
 10 A No.
 11 Q Were you involved in any efforts to change the
 12 law in Indiana relating to annexations?
 13 A No.
 14 Q Have any discussions with anybody about the laws
 15 relating to annexations?
 16 A No.
 17 MR. UNGER: Can we have five minutes to
 18 chat?
 19 (Recess taken from 10:54 a.m. to
 20 11:05 a.m.)
 21 BY MR. UNGER
 22 Q Just a couple of more questions. Have you been
 23 asked to develop any other opinions besides what
 24 we talked about today?
 25 A No, sir.

Page 79

1 Q Are you working on any other reports other than
 2 what you've provided today relating to the
 3 annexation?
 4 A No.
 5 MR. UNGER: No further questions.
 6 CROSS-EXAMINATION,
 7 QUESTIONS BY WILLIAM J. BEGGS:
 8 Q Judy, you were asked questions by Mr. Unger
 9 about being in meetings where annexation was
 10 discussed. And we just took a break, and you
 11 told me something about meetings at a statewide
 12 organization.
 13 Did you want amend that answer?
 14 A Sure. Yeah. You know, I'm on the board of
 15 directors of the Association of Indiana
 16 Counties, which I have been there 20-some odd
 17 years. When we go to board meetings, all
 18 legislation is talked about. So annexation --
 19 the whole subject, not Bloomington's
 20 annexation -- is brought up. And I think
 21 there's bill. Maybe there was a bill or another
 22 one this year. And people talk about it. I
 23 couldn't tell you any more than I hear the word
 24 annexation and I almost just blank out to be
 25 very, very, honest with you.

Page 80

1 Q Judy, has the testimony you've given today been
 2 based upon your personal knowledge of the
 3 properties and residents and owners of 1A and
 4 1B?
 5 A Yes.
 6 Q Has it been based also upon your experience as a
 7 Level 3 Indiana assessor-appraiser -- certified
 8 Indiana assessor-appraiser?
 9 A Yes, sir.
 10 Q Has it also been based on your 38 years as the
 11 elected assessor of Monroe County in Indiana?
 12 A It is, yes.
 13 Q You were asked, Exhibit 3, you were asked
 14 questions about the DLGF calculator, for lack of
 15 a better term. Is that a process, a method, a
 16 system that you rely upon in your professional
 17 duties as assessor of Monroe County?
 18 A Yes, it is. We use it daily.
 19 Q Is that a process -- is that DLGF site
 20 calculator you talked about, to your knowledge,
 21 used by other assessor-appraisers cross the
 22 state of Indiana?
 23 A All 92 of us use this tool. It's a major -- it
 24 was a great tool when they finally developed
 25 this. But also, I can assure you, here in

Page 81

1 Monroe County, taxpayers use it all the time.
 2 We publicize this on our website.
 3 Q I want to make sure, has your opinion, has your
 4 testimony today also been based on the
 5 information that you have furnished to counsel
 6 and the questions that they have been asking you
 7 for the last 2 hour and 40 -- 2 hours and 10
 8 minutes or so?
 9 A Yes, sir.
 10 MR. BEGGS: Thank you, ma'am. No further
 11 questions.
 12 THE WITNESS: You're very welcome.
 13 MR. UNGER: Nothing further.
 14 MR. BEGGS: Yeah. We would like signature.
 15 (Time noted: 11:08 a.m.)
 16 AND FURTHER THE DEPONENT SAITH NOT.
 17
 18
 19
 20 _____
 21 JUDITH A. SHARP
 22
 23
 24
 25

1 DEPOSITION REVIEW
 CERTIFICATION OF WITNESS

2 ASSIGNMENT REFERENCE NO: 6446871

3 CASE NAME: County Residents Against Annexation, Inc. Et Al v.
 City Of Bloomington, Et Al

4 DATE OF DEPOSITION: 2/14/2024

5 WITNESS' NAME: Judith A. Sharp

6 In accordance with the Rules of Civil
 Procedure, I have read the entire transcript of
 7 my testimony or it has been read to me.

8 I have listed my changes on the attached
 Errata Sheet, listing page and line numbers as
 9 well as the reason(s) for the change(s).

10 I request that these changes be entered
 as part of the record of my testimony.

11 I have executed the Errata Sheet, as well
 as this Certificate, and request and authorize
 12 that both be appended to the transcript of my
 testimony and be incorporated therein.

13 _____
 Date Judith A. Sharp

14 Sworn to and subscribed before me, a
 15 Notary Public in and for the State and County,
 the referenced witness did personally appear
 16 and acknowledge that:

17 They have read the transcript;
 They have listed all of their corrections
 18 in the appended Errata Sheet;
 They signed the foregoing Sworn
 19 Statement; and
 Their execution of this Statement is of
 20 their free act and deed.

21 I have affixed my name and official seal
 22 this _____ day of _____, 20____.

23 _____
 Notary Public

24 _____
 Commission Expiration Date

1 ERRATA SHEET
 VERITEXT LEGAL SOLUTIONS MIDWEST

2 ASSIGNMENT NO: 2/14/2024

3 PAGE/LINE(S) / CHANGE /REASON

4 _____

5 _____

6 _____

7 _____

8 _____

9 _____

10 _____

11 _____

12 _____

13 _____

14 _____

15 _____

16 _____

17 _____

18 _____

19 _____

20 _____
 Date Judith A. Sharp

21 SUBSCRIBED AND SWORN TO BEFORE ME THIS _____

22 DAY OF _____, 20____.

23 _____
 Notary Public

24 _____
 Commission Expiration Date

&	11:08 81:15	2	225 1:19 82:12
& 2:3,9,13	12 13:15 30:23	2 4:5 13:2,5,10	23 18:9,11,13
0	12,782 30:19	13:16 21:10	18:18,18 19:12
000509 1:4 004 18:17 005 18:21	13 4:5 14 54:16 14th 1:20 82:13 16 63:17	38:6 65:12,15 65:19 67:12,19 69:1 81:7,7	19:17 24:16 30:5 45:6 24 18:10,11,24 19:14
1	17 4:6,7 63:9	2,005 29:8	25 71:19,20
1 4:3 9:23,24 13:12 21:10 27:3,13,14 30:11 41:20 65:12,15,18 1,000 47:12 1,739,340 31:25 1.4 18:20 1.4489. 19:18 1.45 36:22 1.4532. 18:20 1.5053 19:6 1.7 32:11,13 10 30:12 68:12 74:1 81:7 10,000 32:8 10,015 32:2,4 10,050 32:2 100 49:25 60:9 10:06 49:6 10:18 49:7 10:54 78:19 11 74:4,5 1100 84:1 111 2:9,13 11:05 78:20	63:11,23,25 69:6 17th 53:17 1820 84:2 1981 75:14 1982 53:19 54:4 1986 48:16 75:25 1991 56:15 58:16 75:23,25 1992 60:10 1998 70:25 1999 56:8 1a 7:6 8:10 10:21,22 27:16 29:12 30:16 42:13,18 43:18 80:3 1b 7:6 8:10 10:22,22 27:16 29:12 30:16 42:13,18 43:18 80:4 1st 64:10	2,125 35:1 2,517,580 29:10 2,990 27:15,16 29:8 2.0247. 19:21 2.0290. 18:22 2.1215. 19:7 2.5 42:5,9 43:4 2/14/2024 84:8 85:3 86:3 87:2 20 68:13 79:16 85:16 86:22 87:22 2000s 65:24,24 2006 65:9 2017 12:7,14 2019 49:14,17 2023 20:2 24:18,21,22 45:9 2024 1:20 4:7 13:15 19:5 20:2 82:13 83:6 84:4 2029 83:12 211 2:4 216-523-1313 84:3	72:1 25563 83:8 27,000 35:23 270 29:5,5,6,17 36:5,9 270,000 27:4,11 27:21,25 28:16 29:23 34:22 37:16,21 2700 2:10,14 271 35:5 29 84:4 29th 83:5
			3
			3 4:6 16:16 17:1,3 21:11 22:23 23:4,5 25:24 38:6,10 38:25 41:21,24 42:1 65:4,6,13 66:9,11 67:2,3 67:14,20,23 68:24 71:3 80:7,13 30 53:9 68:9,16 317.684.5000 2:11,15

<p>34 53:10 38 7:2 80:10</p>	<p>7</p>	<p>able 31:18</p>	<p>actually 10:2</p>
<p>4</p>	<p>7 31:3</p>	<p>above 30:11,13</p>	<p>11:4 13:11,22</p>
<p>4 4:7 11:17</p>	<p>73 31:25 32:9</p>	<p>32:22 33:24</p>	<p>16:24 30:24</p>
<p>17:1,3,23,25</p>	<p>79 3:4</p>	<p>84:10</p>	<p>34:16 47:7</p>
<p>38:19,22,25</p>	<p>8</p>	<p>absolutely</p>	<p>56:15 68:22</p>
<p>40 19:12 46:14</p>	<p>8 83:12</p>	<p>25:21 69:8</p>	<p>71:3 75:19</p>
<p>46:16,18 47:18</p>	<p>812.332.9295</p>	<p>70:17</p>	<p>added 74:7</p>
<p>47:20 48:4</p>	<p>2:5</p>	<p>access 41:5,6</p>	<p>address 14:11</p>
<p>81:7</p>	<p>82 51:5</p>	<p>41:11,18,22</p>	<p>35:12</p>
<p>401 1:19 82:11</p>	<p>842 27:20,23</p>	<p>42:18 43:14,15</p>	<p>adjacent 39:10</p>
<p>44 74:25</p>	<p>28:4,11,16,25</p>	<p>58:9</p>	<p>administrative</p>
<p>44114 84:2</p>	<p>29:7,15 30:2</p>	<p>accomplish</p>	<p>50:19,20</p>
<p>45 68:2,8</p>	<p>37:15</p>	<p>84:15</p>	<p>adopted 63:13</p>
<p>46204 2:10,14</p>	<p>842,000 37:17</p>	<p>accordance</p>	<p>advance 53:21</p>
<p>47404 2:4</p>	<p>86 57:3</p>	<p>85:5 86:5</p>	<p>advisor 15:24</p>
<p>48,000 36:9</p>	<p>89,000 30:19</p>	<p>account 77:1</p>	<p>affect 43:6</p>
<p>5</p>	<p>9</p>	<p>accountant</p>	<p>affixed 83:5</p>
<p>5 3:3 11:17</p>	<p>9 4:3 13:15</p>	<p>15:22</p>	<p>85:15 86:21</p>
<p>38:6</p>	<p>74:4</p>	<p>accountants</p>	<p>afford 53:24</p>
<p>5,000 69:21</p>	<p>90 57:3</p>	<p>62:16,19</p>	<p>54:4</p>
<p>50 43:17 66:14</p>	<p>90,000 13:24</p>	<p>accurate 12:7</p>	<p>aforemention...</p>
<p>500 67:6</p>	<p>90s 61:6 65:14</p>	<p>accurately</p>	<p>82:8,23</p>
<p>53c06-2203 1:4</p>	<p>65:17,21</p>	<p>76:22</p>	<p>agency 61:16</p>
<p>57.38 18:22</p>	<p>91 57:7</p>	<p>acknowledge</p>	<p>aggregate</p>
<p>6</p>	<p>92 58:17 80:23</p>	<p>85:11 86:16</p>	<p>22:21</p>
<p>60 43:17</p>	<p>99 70:25</p>	<p>acknowledged</p>	<p>ago 43:17 44:7</p>
<p>61 19:7</p>	<p>9:07 5:1</p>	<p>61:10</p>	<p>44:8 47:11</p>
<p>61.62 19:7</p>	<p>a</p>	<p>acre 41:20,21</p>	<p>53:13 54:6,7</p>
<p>6446871 84:7</p>	<p>a.m. 1:20 5:1</p>	<p>42:3,17 43:7</p>	<p>54:17 60:9</p>
<p>85:2 86:2</p>	<p>13:15 49:6,7</p>	<p>43:11,12 59:12</p>	<p>61:22 63:15,15</p>
	<p>78:19,20 81:15</p>	<p>acres 42:5,10</p>	<p>68:1,9 75:12</p>
	<p>82:14</p>	<p>43:4</p>	<p>agree 23:24</p>
	<p>aa 75:9</p>	<p>act 85:14 86:20</p>	<p>50:10,11</p>
		<p>action 82:25</p>	<p>aha 48:22</p>
		<p>83:2</p>	

<p>ahead 16:16 19:10,25 23:16</p> <p>al 1:7,12 84:6,6 85:3,3 86:3,3</p> <p>allie 24:1 26:5 34:15 36:25 60:5 68:21</p> <p>allie's 24:6</p> <p>allowed 52:15 52:18</p> <p>amcneil 2:15</p> <p>amend 79:13</p> <p>analysis 4:6 16:13 47:17</p> <p>andrew 2:12</p> <p>annex 39:10 55:15</p> <p>annexation 1:6 4:4 11:9,12,18 12:9,14,17 13:18 14:4 16:3,12 18:15 25:25 26:7 27:15 28:18 29:20 32:25 38:12,16 39:5 39:19 42:9 46:9 47:9 48:15 76:7 77:17,18,21 78:6,9 79:3,9 79:18,20,24 84:6 85:3 86:3</p> <p>annexations 10:17,17,18</p>	<p>11:5 12:3 14:18 15:4,5 15:11,16,20,20 16:10 21:14,17 22:12,16 28:14 39:17 53:6 55:6,20 76:23 77:8 78:12,15</p> <p>annexed 15:7,8 48:3 49:1</p> <p>announced 12:5</p> <p>annual 35:1</p> <p>answer 6:1,7 6:13,19 12:1 40:3,7 79:13</p> <p>answered 39:3</p> <p>anybody 7:18 7:24 8:1,7 24:20 67:2 72:11 78:14</p> <p>anymore 42:25</p> <p>anytime 49:1</p> <p>anyway 27:11 52:22 54:6 66:24</p> <p>apart 52:2</p> <p>apartments 30:10,15,17 31:9</p> <p>apologize 55:4</p> <p>appeal 47:2,2 49:12,19 50:7 51:21 70:10,11 72:15,19 73:21</p>	<p>appeals 5:17,18 5:19 47:12 49:17 50:3,5 52:9,23</p> <p>appear 85:11 86:15</p> <p>appearances 2:1</p> <p>appellants 1:9</p> <p>appended 86:11,18</p> <p>applied 32:13</p> <p>apply 32:10 68:17</p> <p>appraisal 68:5 69:14 73:20</p> <p>appraisals 69:18,18</p> <p>appraise 70:4</p> <p>appraiser 69:7 69:9,11,21,23 70:6,13,14 80:7,8</p> <p>appraisers 69:15,25 70:3 70:18 71:2 80:21</p> <p>approached 44:4</p> <p>approximately 11:16</p> <p>area 7:6,7,10 10:21 27:16 29:4 31:5 32:25 39:21,25</p>	<p>40:4,10,22,23 42:18</p> <p>areas 4:4 10:22 11:12,19 29:4 30:16 38:12 39:10</p> <p>arlington 53:17</p> <p>arrangements 84:14</p> <p>article 57:11</p> <p>aside 11:11 14:14 37:21 38:10,25 77:13</p> <p>asked 6:19 25:20 38:20,21 38:22 44:11,11 45:2,10,13,23 57:21 78:23 79:8 80:13,13</p> <p>asking 27:2,18 42:12,22 81:6</p> <p>assess 31:3 34:23 35:17 39:13 55:23 56:1 70:8 73:6 76:22</p> <p>assessed 26:25 32:18 33:4 36:1,5 64:4</p> <p>assessing 56:22 60:18 65:15 69:3,4,15 71:7 75:21</p> <p>assessment 29:7 47:4 50:5</p>
---	--	--	--

<p>51:2 73:21 assessments 7:5,9 8:15 29:3 39:18 63:24 70:1,3,21 assessor 7:3 39:12 44:10 46:22 47:21 48:12,16 49:12 49:17 50:13,18 50:22,23,24 51:1 55:17,22 56:9,15,25 57:4 58:15,17 60:11 61:19,24 64:2,20 65:3 65:18 66:25 67:14 69:11 70:5,12 73:1 73:19 75:23 80:7,8,11,17,21 assessor's 39:17 55:19 56:13 58:2,11 58:20 61:23 65:4,16 68:19 assessors 52:8 57:12 61:16 63:8 71:3 assign 56:1 62:12 assignment 85:2 86:2 87:2 assistance 26:15</p>	<p>assisted 69:14 association 56:22,23,24 65:16 79:15 assume 11:21 12:12 22:1,9 25:14 45:14 assuming 42:20 assure 80:25 attached 86:7 attend 77:7 78:3 attorney 45:14 45:15 50:21 51:4 52:21 83:1 attorneys 83:3 audit 62:23,24 63:3 audited 62:18 63:7 auditor 21:4 58:13,14 59:20 62:24,25 63:3 64:9,12,19 auditor's 58:9 59:9 61:13 auditors 22:8 authorize 86:11 automatic 36:13 automatically 35:23 36:1</p>	<p>available 44:13 84:12 ave 84:1 avenue 2:4 average 8:17 19:3,12 23:1 25:24 26:24 27:4,5,7,19,20 27:23,25 28:4 28:11,15 29:7 29:9,25 30:2,3 30:19 32:7,10 32:11,12,13,18 32:18 33:1,4 33:22 34:1,22 37:16 46:17,18 47:11,23 48:4 aware 12:2,12</p> <hr/> <p style="text-align: center;">b</p> <hr/> <p>bachelor's 75:8 back 13:23,24 38:18 53:10,14 53:14 54:7,10 57:12 59:19 60:8,15 61:6 66:7 75:1,6 bad 74:20 ballgame 57:9 bar 56:23 base 58:20 based 46:11 47:17,20,21 80:2,6,10 81:4 basically 7:10</p>	<p>basis 48:20 bathrooms 43:22 bear 26:18 beggs 2:3 3:5 23:14 24:25 26:12 38:17 45:14,16 79:7 81:10,14 84:5 beginning 24:15 behalf 1:18 82:10 believe 6:7,12 24:3 40:22 49:15 64:10 72:16,24 73:25 76:18,21,25 best 57:1 61:8,9 better 66:6 80:15 beyond 64:3 big 22:17 51:15 74:3 bill 8:3 24:25 34:18 45:14 79:21,21 bills 64:7,12 bit 19:2,4,18 26:21 55:4 59:3,3 76:6 blank 79:24 bloomington 1:11,19,20 2:4 4:3 8:14 13:19</p>
--	---	---	---

<p>14:5 18:17,21 19:6,14,19,20 33:15,19,23 34:2,2,5,8 36:15 40:15 53:9,12,16,18 54:23,24 56:18 57:4 82:11,12 84:6 85:3 86:3 bloomington's 9:3 10:16 12:3 15:20 21:14 22:12,15 53:5 55:6 76:15 79:19 blown 50:19 blue 20:11 blueprints 71:13,14,15 board 50:2,3,4 50:5,7,9,11,12 50:16 51:3,6,7 51:9 52:13 62:15,18 79:14 79:17 body 52:19 58:16 book 66:14 69:4 bose 2:9,13 boselaw.com 2:11,15 bottom 13:11 40:19</p>	<p>bought 54:2 boundaries 39:14,15 box 14:3 brady 1:18 82:3 83:9,13 brand 59:12 break 6:17,22 41:10 49:5 71:18 79:10 breakdown 46:17 breaker 20:21 20:25 21:9,13 21:16 breaking 23:2 bring 60:21 brought 8:24 14:16,19 15:2 61:2 75:5 79:20 budgets 64:21 build 42:4,19 building 42:1 43:13 51:14 buildings 59:18 built 43:3 75:4 bunger 2:3 burden 51:1,1 buren 8:14 31:6 33:21 burn 74:2 business 7:2 66:1 67:5</p>	<p>c c 2:8 3:3 5:8 ca 84:25 calculate 33:12 35:18 37:17 64:13 calculated 21:13,16,18 22:9,14 34:1 calculates 36:1 calculating 17:19 64:14 calculation 32:24 37:24 38:11 39:1 64:3,17 calculations 25:15 26:2 34:6 38:21 calculator 80:14,20 calculatorsdlgf 35:13 call 5:22 16:14 17:21 71:12 84:13 called 57:17 69:10 74:18 cap 26:25 27:3 27:13,14 28:8 35:3 capacities 45:21 capacity 55:16</p>	<p>caps 21:2,3,6 27:3 28:14 car 14:22,24 cards 31:12,15 31:19,24 75:13 career 76:7 carry 68:3,16 69:1 case 5:16 13:13 34:20 44:2 56:7 76:16 77:1 84:6 85:3 86:3 cases 5:19 49:12 53:1 cause 1:4 17:24 26:18 57:8 82:25 causes 46:9 cents 18:22 certain 68:19 certainly 6:17 certificate 86:11 certification 62:1,3 65:5 68:1 85:1 86:1 certifications 62:6 65:12,20 certified 15:22 15:24 16:1 61:25,25 69:10 80:7 84:15 certify 82:5,24</p>
--	--	--	---

chain 13:25 chance 37:9 51:20 54:7,9 change 18:10 39:18 47:5 78:11 86:8 87:3 changed 67:18 68:9 69:12 changes 36:6 59:1 85:7 86:7 86:9 chart 26:24 32:17,20,20 33:9,24 36:14 36:16,21 38:7 charts 38:3,5,5 chat 78:18 chief 54:13,15 54:22 56:17 child 75:3 choice 51:20 christmas 54:17 circle 2:9,13 circuit 1:3 20:21,25 21:9 21:13,16 cities 77:7 city 1:11,19 4:3 7:12 11:17 13:19 14:4 15:7 18:5,16 18:21 19:6,9 19:13,15,17,19	19:21 28:11 29:11 30:1 32:7 33:16,20 33:23 34:2 37:6,8,23 39:14 40:14 42:6 46:16 47:9,23 48:3 48:25 49:2 53:9,18,22 54:2,12,22,24 55:8 56:17 57:15,16,21,23 57:23 58:9 61:4 64:21 77:13 82:11 84:6 85:3 86:3 city's 14:18 15:4 48:17 60:20 civil 5:19 85:5 86:5 clarification 21:20 24:4 63:10 clarify 38:18 clarifying 49:9 class 67:6 classes 66:9,11 66:12,12,16,17 66:18 67:6 68:4,5,6 classified 60:6 cleaned 74:21	clear 23:17 35:11 38:23 42:5,7 clements 2:20 25:8 cleveland 84:2 closely 74:18 closer 55:8 co.monroe.in... 14:12 code 73:18 76:19 collect 78:1 colleen 1:18 82:3 83:9,13 college 2:4 65:3 column 18:13 columns 25:14 come 27:20 32:4,9 35:20 47:3 57:18 62:23 66:6 69:21 74:20 comes 20:3,4 29:8 35:5 55:10 72:7 coming 74:19 commanded 13:13 commencing 82:13 commercial 21:12 69:4 70:5	commercials 30:11,12,13,23 commission 83:12,14 85:19 86:25 87:25 common 1:11 communicated 12:13 communicati... 13:17 communities 39:9 55:15 comparison 15:19 18:8 20:5 comparisons 69:19 complaint 72:20 complete 13:16 completed 84:12 completely 6:8 6:13 73:11 compliance 63:25 complicated 70:15 comply 13:20 76:18 components 22:1 computer 23:7 58:10 69:14
---	--	--	---

concerning 46:21 77:8	64:1 75:24	56:16 57:5,9	creek 11:15 53:15,23 54:8 74:12
connection 13:18	corrections 86:17	58:1,3,3,4,4,7,8 58:25 59:8	cried 67:16
connections 57:16	correctly 9:11 42:17	60:10 61:1,5 62:24 63:4	crime 39:25 40:23,24
consider 16:6,9	cost 27:5 63:16 63:19 67:6	64:21 65:18 67:13 71:10	cross 3:4 79:6 80:21
consideration 36:4 40:16	council 1:11	73:20 74:3,11	current 21:24
considered 73:1	counsel 26:13 38:17 58:17,23	74:13 77:17,20 78:8 80:11,17	currently 56:6 58:15
construction 71:15	58:25 60:10,19 81:5 82:23	81:1 82:2,4,12 83:13 84:6	customer 72:16
consultants 70:20	count 7:21 27:14 30:14 68:7	85:3,10 86:3 86:15	customers 35:7 35:8
contract 63:5	counties 15:11 51:5 58:19	county's 57:22	cycle 71:19
contracts 63:3 63:4	70:22 71:10 79:16	couple 14:16 24:12 26:16 57:21 63:1 74:6 78:22	d
convenient 84:14	county 1:2,3,6 1:11,18,20 4:7 7:12 14:12 18:5,16,20 19:9,14 27:5 28:10 29:11 30:1 32:6 36:15,17,19 39:12 40:14 41:16 42:4,6 43:5,12,15,16 44:10 46:15,22 46:23 47:9,13 47:22 48:11,17 50:15,17 51:9 55:13,17,22	course 6:21 41:9 66:25	daily 48:20 80:18
cool 54:20		court 1:3 5:16 5:17,23 13:13 50:20 51:21,22 52:7,13,15,18 56:7 70:3 85:7	damage 73:15
copy 25:17			data 27:6,24 28:25 29:15 31:14,18,18 46:21 58:20,20 61:12 69:22 71:24
corporation 1:7 75:17			date 24:10 84:8 85:3,9,19 86:3 86:13,25 87:20 87:25
correct 5:13 10:20,24 12:11 17:7,8 20:19 28:17 29:13 31:10 32:3 33:6,11 34:4 34:10 35:25 37:7 38:9 41:25 44:2 46:4,6,8 47:19 56:7 62:14			day 1:20 7:4 12:5 44:22 52:2 60:15 66:13 72:18 73:5 82:13 83:6 85:16

86:22 87:22 days 57:13 60:9 66:13 72:23 84:17 deal 21:25 46:24 48:19 51:15 dear 84:9 death 74:12 december 45:9 decide 73:11 decided 25:3 52:4 54:8 65:9 66:2 decides 43:23 50:9 deciding 23:23 decision 41:1 decisions 68:24 73:8 deduction 34:25 deductions 37:11,12 59:20 64:18 deed 85:14 86:20 deemed 84:19 defend 51:2 deficiencies 77:4 degree 62:8,9 65:3 66:19 75:8	delineated 30:24 department 18:2,3 58:14 61:17 74:17 84:23 deponent 81:16 82:5,20,20 deposed 5:15 25:5 44:12 49:10 deposition 1:15 1:17 4:2,5 6:25 7:14,16,19 9:24 13:5 17:3 82:9,16 84:8 84:10 85:1,3 86:1,3 depressed 39:21 deputy 74:23 designations 31:8 destroyed 73:5 75:1 develop 71:5 78:23 developed 61:1 69:17 80:24 difference 7:12 18:16,23 19:8 19:11,13 20:13 27:17 28:3,4,6 29:9 30:18 32:1,5 35:4	37:14 48:17,18 differences 33:10 different 15:9 57:8 66:10 71:23 74:1,5 differential 33:25 differently 26:17 39:13 difficult 67:4 69:2 direct 3:3 5:7 direction 82:18 directly 35:5 47:15 directors 79:15 disagree 50:14 disagrees 50:15 disaster 74:9 disclosed 43:25 discussed 79:10 discussion 59:4 59:9 discussions 78:14 disinterested 82:24 dispositions 49:10 distinguish 77:10 district 20:2 75:15	dlgf 18:4 20:3 20:18 33:13,14 34:19 36:16 37:3,17,24 63:8 66:5 80:14,19 dlgf's 37:25 doable 76:14 doctor 71:6 document 4:6 18:1 25:11,13 34:15 documents 8:9 13:14,17 14:16 14:17 16:24 17:6,13,14 45:11 46:11 dog 62:11 doing 8:22 23:21 30:3 61:4 69:19,22 72:6 73:22 dollars 51:16 51:17 55:10 door 44:17 doorway 44:20 doubt 12:20 dr 71:5 draw 59:11,25 60:1,15 drawing 59:13 draws 59:10 due 18:11,11 25:25 35:4
--	---	---	--

<p>duly 5:3 82:6 duties 55:19,22 80:17</p>	<p>employ 83:3 employment 76:2 entered 86:9 entire 85:5 86:5 errata 84:17 86:7,10,18 87:1 especially 72:5 establish 61:20 established 61:5 establishes 62:11 establishing 63:16 estimate 34:17 35:6 estimated 25:24 47:18 estimates 33:16 33:19 estimation 37:10 estimator 34:18 et 1:7,12 84:6,6 85:3,3 86:3,3 evans 2:9,13 event 83:2 everybody 61:10 68:25 69:6 everyday 44:24</p>	<p>evolved 61:7 exact 12:4 35:14 36:16 exactly 48:22 examination 1:17 3:1,3,4 5:7 79:6 examined 5:5 excel 25:11,13 25:18,18,22 34:13,15 except 37:11 exceptions 28:2 excuse 38:17 executed 86:10 execution 85:14 86:19 exempt 35:5 exemption 36:8 exemptions 59:20 exhibit 4:2,3,5 4:6,7 9:23,24 13:2,5 16:16 17:1,1,23,25 22:23 23:4,5 25:24 38:6,10 38:19,22,25,25 80:13 exhibits 4:1 16:25 17:3 exist 25:13 expect 41:2 experience 57:20 80:6</p>	<p>expert 4:5 9:3 16:6,9 17:19 17:21 44:1,5 45:3,13 49:16 49:22,23 expertise 9:9 experts 61:2 expiration 85:19 86:25 87:25 expires 83:12 explain 20:23 21:4 22:20 26:23 29:22 explaining 55:5 expressly 84:12 extra 55:9</p>
e			
<p>earlier 26:14 38:20 49:9 65:20,24 early 61:6 65:14 easy 66:21 economically 39:21 economics 66:17 71:6 education 56:20 66:2 75:12 efforts 77:16 78:11 eight 54:24,25 54:25 either 47:1 51:8 67:15 elected 55:2 57:6 61:24 68:18 75:25 80:11 elevate 61:11 email 13:23 14:11,13,13,14 25:6 35:12 emailed 12:16 emails 13:24 14:9,10 78:8</p>	f		
<p>face 52:19 fact 9:15,18 61:2 facts 45:25 fails 76:18,21 77:1 fair 41:12 56:1 56:3 62:13 64:13,16 70:25 fallen 50:25 falls 50:16 familiar 48:9 family 11:24,25 far 13:23 37:14 february 1:20 13:15 82:13 83:6 84:4</p>			

<p>fell 52:2 field 46:23 47:7 70:23 71:12 72:6,14,17,19 72:23 fieldwork 71:12 72:9,10 72:11,22 fifth 66:13 figure 19:11 figuring 20:13 file 13:16 17:12 17:16 filled 26:1 finally 54:20 67:11 80:24 finance 18:4 61:17 financial 15:24 16:1 22:14 38:11 46:10,21 48:14 49:2 find 14:6 27:10 31:19,22,24 47:5 fine 5:10 9:8 finish 6:18 26:9 29:18 38:14 59:16 67:21 71:20 fire 73:9,10,10 fires 73:24,25 74:1 first 5:13 8:19 9:7 12:2,9 17:9</p>	<p>18:17 25:23 26:19,23 34:21 38:8 40:9 44:4 48:23 61:20 68:11 72:2 73:1 82:6 fiscal 14:23 16:3,7 76:7,10 76:12,15,18,21 76:22,25,25 77:5 five 53:13 54:7 66:11 68:24 72:23 73:3 78:17 follow 61:21 following 29:14 30:6 34:12 42:17 follows 5:5 foregoing 82:9 85:13 86:18 forest 60:6 form 9:12 26:17 38:18 46:2 48:10,13 55:19 format 25:13 25:18,22 34:13 formed 48:6 formulas 25:14 four 18:14 49:11,13 53:2 53:13 54:6 57:5 63:15</p>	<p>66:13 67:19,21 71:19 72:23 frank 71:5 frankly 41:8 55:10 free 85:14 86:20 friday 72:18 73:22 74:5 75:1 full 32:23 50:19 76:4 fun 73:2 fund 60:12,12 60:13,24 funding 60:11 60:24 funds 62:21 furnished 81:5 further 37:5 79:5 81:10,13 81:16 82:24 furthest 18:13</p>	<p>generally 10:16 gentlemen 18:25 61:3 71:4 getting 66:18 gis 10:2,2,12 56:14,16,18 57:12 58:10,14 58:18,19,21 59:2,7 60:2,4 61:1,4,6 69:22 72:4 giss 61:8 give 10:6 13:3 18:8 24:9 25:17 45:25 71:13 73:18 given 8:13 18:8 59:19 69:16 80:1 82:19 gives 34:25 35:9 giving 22:23 46:17 glanced 9:5,6 glasses 10:1,4 go 5:21 6:16 7:7 12:22 13:15 16:16,20 19:1,2,10,16,25 22:21 23:3,16 34:11,18 35:12 38:18 40:21 44:22 47:22 48:3 50:15</p>
		<p>g</p>	
		<p>g 24:3,5 games 68:15 gateway 34:17 34:18 35:6,12 35:19 gateway.ifion... 35:13 geared 74:16 gears 76:6 general 60:12 60:24 75:11</p>	

51:6,11 52:9 60:4 63:2 70:3 71:11,15,21,25 72:5,14,15,17 72:19 73:4,11 73:15 74:17 79:17 god 76:4 goes 19:4 37:14 40:18 49:20,21 50:18 51:2 70:9 going 5:23 6:9 7:3 8:4 9:22 16:16 17:23 19:22 20:14 23:1,23 25:4 28:10 29:11 32:7 35:18 42:14 43:1,2 43:12,22,23 45:25 48:2,4 50:24 69:2 72:2,3 76:6 good 5:9 24:12 53:3 71:25 gosh 52:24 gotten 51:10 governed 58:14 government 18:3 61:17 govia 24:1 26:5 26:15 graduate 66:19	great 60:15 80:24 green 10:23 grid 41:15 gross 31:3 35:1 36:5 ground 5:21 group 71:4 grove 11:15 guess 7:20 guys 51:7 h half 42:3,17 43:7,11,12 54:6,19 hall 1:19 82:11 hallmark 54:1 75:13,16 hand 13:2 83:5 handed 16:14 16:23,23 17:6 handful 65:22 handwriting 20:11,12 hang 63:14 happen 27:12 48:2 happened 43:17 44:15 65:8 66:24 67:4,9 74:15 75:6 happening 76:8 happens 51:23 59:8 63:22,22	73:10,19 hard 6:3 hardest 66:22 head 5:25 23:11,12 38:3 54:15 hear 47:6,11 50:7 79:23 heard 50:3 hearing 50:19 51:8,8 hearings 52:1,3 52:11 77:11,14 hearsay 47:6 heavens 45:8 held 57:22 help 69:25 70:21 helped 75:20 hereunto 83:4 hey 60:19 high 40:23,24 higher 39:25 41:12 highlighting 20:8 highway 60:23 60:25 61:14 74:17 hit 35:2 67:9 hold 62:2 65:4 65:18 76:2 holder 68:18 home 27:5,21 27:25 40:22	41:14 42:19 53:23 54:2,3 54:10,18 homeowner's 28:9 homes 27:15 30:21 43:18 59:22 74:2,3 homesite 53:11 homestead 27:13 28:1 29:7 30:7 31:9 34:24 36:3,3,4 36:8,8 37:11 homesteads 21:10,11 27:16 29:10 30:9 31:16 34:24 honest 7:23 9:5 54:20 79:25 hope 74:20 hopefully 6:16 hospital 30:25 54:15 hour 81:7 82:14 hours 68:1,2,2 68:8,9,12,17 81:7 house 22:24 27:4,11 34:22 35:16 37:16 40:20 42:1,24 43:21 69:20 75:4
--	---	--	--

<p>househusband 54:18 houses 7:7 42:20 74:1,25 how's 9:13 huh 5:16 28:22 36:22 37:4,20 hundred 75:12 hundreds 51:16 husband 7:20 7:24 12:1 53:19 54:11 56:17</p>	<p>impacts 47:15 48:19 include 37:11 included 37:3 includes 13:12 incorporated 86:12 increase 19:12 19:13 25:25 27:20 28:5,16 29:10 46:14,18 47:14,18 increases 29:16 29:19</p>	<p>individually 8:16 45:18 67:7 industrial 31:4 31:5,11,25 informally 50:8 information 31:11 81:5 infrastructure 40:4,10 inheritance 56:9,11 install 41:23 interest 60:16 interested 83:2 interesting 59:4 international 56:21 internationally 57:1 interrupt 19:22 38:24 interrupted 55:4 involved 15:5 15:10 67:10 77:16 78:11 issue 46:25 47:12 issues 47:8 item 36:10 iu 66:17,19</p>	<p style="text-align: center;">j</p> <p>j 2:3 3:5 79:7 job 68:7 73:2 75:7,18,20 76:5 johns 56:8 71:1 jsharp 14:12 judge 50:20 62:7 judith 1:15,17 5:2 81:20 82:5 84:8 85:4,9 86:4,13 87:20 judy 79:8 80:1 june 64:10</p>
i	<p>index 3:1 4:1</p>	<p>indiana 1:1,6</p>	k
<p>iaao 56:21 57:11 66:7,12 66:16 ibtr 49:22 50:1 ic 73:18 identification 9:25 13:6 17:4 identified 77:4 imagine 75:16 impact 16:12 21:13,16 22:10 22:14 33:3 38:11,15 39:5 39:9,22 40:1,5 40:11 46:5,10 46:12,19,21 48:14 49:3 76:22 impacted 18:15</p>	<p>1:11,18,20,21 17:20 18:3 50:2,12 51:3 61:8 69:10 70:6 75:22 76:19 78:12 79:15 80:7,8 80:11,22 82:1 82:4,12,14 83:12 indianapolis 2:10,14 51:13 51:14,22 indicating 14:25 individual 28:9 29:6 30:21 31:19 33:2 46:2,24</p>	<p>59:4 international 56:21 internationally 57:1 interrupt 19:22 38:24 interrupted 55:4 involved 15:5 15:10 67:10 77:16 78:11 issue 46:25 47:12 issues 47:8 item 36:10 iu 66:17,19</p>	<p>keep 52:23 59:1 59:5,7 62:3 67:25 keeps 63:3 kelly 71:5 kind 5:21 22:25 59:21 knew 8:21 24:25 44:10 45:10 57:14 74:19 know 5:18 6:14 6:23 7:8 8:16 9:8 12:20 13:25 15:6 17:22 20:20,21 21:6,21,22,24 22:1,4,6 23:12 23:20 25:3,4</p>

<p>27:4,10 28:1 36:6,20 37:8 37:13 43:20 44:9,13,16,20 44:23,24 48:21 50:24 51:21 55:7 56:19 57:13 60:9 62:25 63:12 66:4,16 67:10 69:23 72:25 76:9,12 79:14 knowing 47:22 knowledge 76:20,24 77:3 80:2,20 knows 7:25 8:3</p>	<p>lawyers 62:9 learn 75:17 learned 75:16 learning 57:20 leave 54:9 left 14:21,24 36:12 37:7 71:4 legal 84:1 87:1 legislation 63:21 79:18 legislators 67:10 legislature 12:10 61:23 65:9 66:1,5,25 letter 84:18</p>	<p>listing 86:7 lit 21:19,21,21 21:24 22:2,4,5 22:9 65:1 lits 21:23 little 14:3,8 19:2,4,18 26:21 55:4 76:6 live 11:11,14,15 11:16 46:15 53:12,16,22 lived 48:11 53:9,17 livelihood 47:16 living 46:16 48:24 55:8</p>	<p>76:8 looking 24:8 29:6 33:25 72:24 74:5 75:2 looks 75:2 lord 53:3 lose 51:17,17 67:25 lot 30:17 31:5 40:13,17,20 44:14 52:20 66:2 72:3 74:2 75:16</p>
<p>I</p>	<p>level 52:13 65:4</p>	<p>llp 2:9,13</p>	<p>m</p>
<p>I 21:21 lack 80:14 land 58:21 59:18 60:6 landowners 11:7,8 22:15 38:12,16 39:5 language 13:12 52:20 large 30:20 82:4 law 50:20 62:7 62:9 78:12 lawbr.com 2:5 lawman 62:5 laws 78:14</p>	<p>65:6,12,12,13 65:15,18,19 66:9,10,11 67:2,3,12,14,19 67:20,23 68:24 69:1 71:3 80:7 licensed 69:7,9 71:2 life 44:25 limits 11:17 line 40:19 74:14 86:7 87:3 lines 30:6 list 52:25 listed 13:14 86:7,17</p>	<p>local 18:3 50:4 61:17 70:2,2,4 located 51:15 location 59:22 84:14 long 7:2,13 9:13 44:22 66:12 71:24 longer 53:22 look 13:3 14:8 31:22,25 32:9 37:5 43:20 57:18 63:5 66:23 68:8 looked 7:8,9 8:12,17,19 9:6</p>	<p>m 2:12 ma'am 29:24 81:10 madam 84:9 made 36:7 66:21 85:7 main 68:20 maintain 58:11 maintains 58:13,13 major 47:8 48:18 61:21 80:23 make 8:2,21 9:19,21 10:9 10:15 27:22 28:12,20 33:24 35:11 38:14,23 41:1 42:7,16 45:1 73:7 81:3</p>

84:14 makes 68:13,23 75:17 management 13:13 75:13,18 manager 75:14 75:15 mandated 65:10,17,23 68:3 manual 63:8 69:5 manufactured 54:2 map 4:3 10:10 10:11,18,23 59:10 mapping 59:5,6 59:7 maps 8:11 10:2 10:13 57:22,22 57:24 march 74:10 83:12 margaret 2:20 marilyn 51:4,6 mark 9:22 16:16 marked 9:24 13:2,5 16:24 17:3 market 40:16 40:16,17,25 41:1,3,12 56:1 56:3 62:13	64:13,16 65:25 70:25 material 8:24 15:1 materials 14:19 matter 5:5 13:18 36:17 61:2 82:8 84:11 mayor 57:17 mccormick's 74:12 mckinney 2:9 2:13 mcline 2:12 9:15 12:22 mean 8:3 9:8 10:11 14:7 32:25 33:17 42:23 45:4,15 45:20 48:21 51:13 56:1,5 57:25 means 30:19 33:1,18 71:18 measurements 74:7 medical 56:23 meetings 77:7 77:13 78:3,4 79:9,11,17 meighen 51:5 member 50:6 77:20	memory 8:11 mentioned 10:21 47:10 met 5:11 method 80:15 mid 65:17 midwest 87:1 miles 11:17 million 30:11 30:12,23 32:11 32:13 60:16 75:12 minute 8:23 38:18 63:14 minutes 78:17 81:8 mirroring 34:20 misstates 23:15 misstating 26:13 mobile 54:3 74:2,2 modular 75:5 moment 48:22 monday 13:15 74:16 money 62:21 62:22 69:24 monroe 1:2,3 1:11,18,20 4:7 27:5 30:25 36:15 39:12 40:14 48:11 51:9 54:15	55:17 74:13 80:11,17 81:1 82:2,4,12 83:14 month 72:24 months 24:13 44:23 monument 2:9 2:13 morning 5:9,11 6:17 8:6 17:7 17:13 74:18 morton 1:19 82:11 mountain 74:10,14,24 move 54:7,10 moved 53:10 53:14,14,18,19 53:23 54:3 moving 28:10
			n
			name 24:2,6 84:6 85:3,4,15 86:3,4,21 nation 61:9 nay 50:9 necessarily 40:13 need 6:17,22 20:14 21:4 31:22 41:17 44:14 55:14 58:18 60:20,25 65:3 72:15

<p>needed 66:2,3,4 negative 39:22 39:24 40:1,5 40:11,13 net 34:23,25 36:1,6,11 never 12:19 13:22 15:9 44:12 53:3 new 18:12 19:5 57:12 59:11,12 63:16,19 71:7 71:15 newest 18:6 nexus 70:24 71:4,5 night 8:5 non 13:17 21:11 30:7,9 31:9 north 1:19 82:11 notarial 83:5 notary 1:18 82:3 83:12 84:25 85:10,18 86:15,23 87:23 noted 5:1 81:15 notice 1:21 4:5 7:16 november 53:13 np0732235 83:14</p>	<p>number 18:19 34:19 47:12 84:7 numbers 20:15 35:15,16 86:7 nutshell 55:23 55:25</p> <hr/> <p style="text-align: center;">o</p> <hr/> <p>o 24:3,5 oath 6:5 object 38:18 objection 26:12 26:17 39:4 obviously 5:25 occur 38:16 39:6,17 odd 79:16 office 39:18 51:14 56:13 58:2,9,11,23 59:9,17,18 60:7 61:13,14 61:23 62:2,2 62:15,21,22 64:17 65:7 67:1,24,25 68:17,19,22,25 68:25 72:7,9 72:11 73:19 84:13 officer 53:20 54:5,11 officers 53:21 offices 1:19 51:11 62:4,6</p>	<p>82:10 official 55:16 61:24 68:18 85:15 86:21 officials 56:22 75:21 oh 9:2 16:18 24:5,12 25:7 26:11 45:8 48:7 52:24 53:3 64:8 76:4 ohio 84:2 okay 7:18 10:7 12:12,21 13:10 26:20 43:11 45:17 46:7 59:12 67:11 old 18:12 53:11 57:9 older 43:18 once 22:8 30:13 45:10 66:1 ones 33:2 open 66:14 69:4 opinion 9:12,16 9:17 45:23 46:8,11 48:6 48:10,13 55:18 81:3 opinions 46:2 55:20 78:23 oppose 77:17 opposed 53:5 55:5</p>	<p>opposition 78:3 oral 1:17 order 13:14 67:1 organization 79:12 organizing 77:23 original 16:17 25:18 26:4 outhouse 42:25 outline 59:11 59:14 outside 11:17 39:15 42:13 44:17 50:16 60:11,24 66:15 69:25 70:20 overall 8:15 overnight 51:24 oversee 61:18 overseen 62:15 oversees 61:16 owen 74:11 own 11:18,24 35:15,16 50:21 51:4 55:18 58:16 60:11,24 61:14 71:9 owner's 46:20 owners 11:3 48:15 80:3 ownership 59:1</p>
--	--	--	--

p				
page 3:2 4:2 9:7 13:10,12 13:16 25:23 34:11,11 38:6 38:8 86:7 87:3	44:18 46:19 47:1 48:2,5 56:24 58:19 61:11 67:16 68:19,21 70:23 75:17 79:22	picks 67:7 pickup 75:2,3 picky 51:10 pictometry 72:5 picture 22:17 22:18,19 pine 11:15 pl 1:4 place 1:21 52:2 places 8:17 68:23 plan 14:23 16:4 76:13,15,18,21 77:1 planner 16:1 plans 16:7 76:7 76:10,25 77:5 plat 57:22,22 57:23 59:10,10 59:13,17,23 plats 58:10,12 58:13,22 play 56:9,13 65:15 77:23 plays 68:15 please 6:1 84:13 plug 36:25 37:1 plugged 35:22 plugging 37:21 point 45:2 points 31:17 police 53:20,21 54:5,11,22	poor 40:4,10,13 pop 14:6 pops 74:13 populates 35:23 positive 39:22 40:1,5,11 possibly 61:12 post 28:8 practices 57:2 pre 28:8 prefer 51:9,10 84:15 prep 7:15 8:9 preparation 64:6,12 prepare 6:25 7:14 20:2 23:5 23:18,19,20 29:15,19 52:25 prepared 10:10 16:3,12 20:17 24:7,18,20 26:14 45:7 46:3 48:8 present 2:19 presented 82:20 pretty 19:3 54:19 63:23 printed 8:12 prior 12:9 private 51:4 privileged 13:17	
pages 34:12	people's 47:15 48:19			
paperwork 7:11	percent 19:12 21:10,10,11 46:14,16,18 47:18,20 48:4 71:19,20 72:1			
parcel 27:14,17 29:9 31:12,14 31:19,24 32:1 32:15,15 34:1 41:20,21 42:3 42:18 43:7,9 59:11,12 70:7 72:1	percentage 19:11 period 30:3 42:2 53:12 67:23			
parcels 29:20 32:1,9,24 34:8 39:18 42:8,11	perry 8:14 19:16,17,17,20			
park 54:3	person 82:25			
part 19:3 44:24 56:20 63:17 75:7 86:9	personal 14:14 46:20 55:23 56:4 80:2			
parties 82:22	personally 15:9 53:5 55:14 85:11 86:15			
party 83:1,3	petition 11:22			
passage 77:1	petitioners 1:9 2:2			
past 73:23	phone 57:17 84:3			
pay 28:10 55:9 67:7 69:23	pick 22:24 57:16			
payer 72:16				
payers 47:8				
paying 32:6				
people 12:13,16 17:22 21:4				

<p>probably 12:5 17:21,23 27:18 41:14 48:22 61:7 66:22 72:23 73:24 procedure 1:21 82:15 85:5 86:5 process 30:8,9 51:23 62:1 63:16 80:15,19 produce 13:14 produced 1:17 production 84:23 professional 80:16 profit 1:6 properties 7:8 31:13,20 39:13 56:3 74:6 80:3 property 11:3 11:18,24 26:24 27:13 28:16 31:5 33:4 35:4 36:3 39:23 40:2,6,12 41:5 41:6,11 46:20 47:1 48:15 50:4 55:24 62:13 64:3,6 64:15 68:23 73:6 proposed 4:4 12:3 32:24</p>	<p>prosecutor 62:8,10 provide 45:23 45:24 provided 17:9 17:13 46:11 79:2 public 1:18 15:22 77:10,14 82:3 83:12 85:10,18 86:15 86:23 87:23 publicize 81:2 publish 63:8 pull 36:19 pulled 18:7 27:23,24 31:12 33:13,14 45:11 pulling 42:11 purchased 84:16 purpose 76:12 purposes 55:24 pursuant 1:20 13:13 82:14 put 14:4,4,5 23:24 29:3 34:19,23 35:15 35:17 58:10 59:17,20,22 72:7 puts 68:4</p>	<p style="text-align: center;">q</p> <p>qualifications 68:20 question 6:11 6:12,19 12:1 26:10 29:18 38:14 39:3 40:9 49:9 questions 3:3,5 5:8 6:8 19:24 26:22 44:11 66:14 78:22 79:5,7,8 80:14 81:6,11 quickly 62:20 quite 30:20</p> <p style="text-align: center;">r</p> <p>ran 57:5 rate 18:14,18 18:21,22 19:5 19:21 20:16,20 21:24 22:2 27:19 28:3,6 29:25 32:8,11 34:3 35:5 36:20,21 39:25 48:18 rates 4:7 7:5,9 7:12 17:19 18:12,12,16,23 19:1,8 20:2 21:9 30:4 33:10,12 46:14 64:23</p>	<p>read 9:7 37:9 77:6 85:5,6,12 86:5,6,17 reading 57:14 84:11,18 real 10:1 51:10 55:23 56:4 70:15 really 6:3 8:11 9:9 21:22 22:3 25:16 44:9,15 57:7,10 60:19 60:25 62:20 68:10 75:15,17 reason 6:7,12 25:17 46:24 54:9 86:8 87:3 reassess 73:15 reassessment 60:12,14 71:16 71:16,18 recall 5:22 receipt 84:18 receive 78:8 received 7:15 recent 63:12 recently 24:9 recess 49:6 78:19 record 12:22 12:24 16:20,21 38:23 82:19 86:9 records 52:23</p>
---	--	---	---

reference 84:7 85:2 86:2 referenced 84:10 85:11 86:15 referring 29:1 reflected 41:2 refresh 8:11 regulation 63:9 63:11,17,23,25 69:5 regulations 61:21 62:12 relate 32:20 relating 5:4 14:18 49:11 62:12 78:12,15 79:2 relative 83:1 rely 80:16 remember 6:1 6:3 15:6,7 24:22 44:6,15 45:4 remonstrance 11:21 44:16 77:24 78:1 remonstrating 11:4 remonstrators 1:9 10:25 44:1 45:15 52:25 removed 74:25 repeat 40:9	report 14:20 20:6,9,17 23:8 23:18 25:10 29:16,19 45:7 46:3 48:8 reporter 5:23 21:20 24:4 63:10 85:7 reports 9:3,12 79:1 represent 45:20 represented 82:22 representing 45:18 represents 51:5 request 86:9,11 requested 21:20 24:4 63:10 required 84:25 requirement 73:13,17 requirements 76:9 rescheduled 52:5 researching 57:8,11 residence 38:11 83:13 residences 47:13	residential 30:7 31:8,9,16 37:6 37:8,22,22 69:3 70:5 residents 1:6 77:17,20 78:8 80:3 84:6 85:3 86:3 respect 38:20 56:14 respond 44:9 respondents 1:13,19 2:7 82:10 responder 73:1 responsibility 64:2,6 result 22:10,15 29:20 39:19 retired 54:13 54:17,21 returned 84:17 review 8:9 9:3 13:8 46:20 50:2,12 51:3 52:13 84:13 85:1 86:1 reviewed 7:10 8:10,10 9:1 13:4 39:8 rfp 63:18 richland 8:14 31:6 rid 13:22	right 18:25 23:9 32:19,22 36:22 37:6 42:14 44:17 47:9 51:25 59:9 63:16 74:13,14 road 11:16 40:4,10 53:18 74:10,14,14 roads 40:14 robertson 2:3 role 39:12 46:22 56:9,13 56:20 64:20,23 64:25 65:16 77:23 roll 74:25 room 1:19 82:12 round 12:9 rules 1:21 5:21 43:16 61:20 62:11 71:7 82:14 85:5 86:5 run 51:25 62:2 65:7 67:1,2,12 67:22
			s
			s 86:8,8 87:3 saith 81:16 salary 53:25 salt 11:15 53:14,23 54:8

sample 29:9 sampling 33:3 sat 23:6 saturday 74:16 saw 48:16 saying 10:9 48:23 66:5 says 13:16 14:3 32:23 36:6 37:10 scratch 41:20 screwed 68:10 seal 83:5,12 85:15 86:21 search 14:1,1,3 seasons 75:6 seated 67:13 second 10:6 12:23 13:3 16:20 32:23 34:11,11 68:12 secretary 50:6 security 54:16 see 13:25 18:9 20:14 29:8,23 30:13,18 32:17 34:17 36:5,22 47:3 55:10 61:13 74:7 75:1 seeing 31:7 seem 74:2 seen 9:6 10:14 19:2 24:23 26:19 63:1	69:18 74:24 sell 40:20,23 semester 66:20 send 18:4 59:16 64:8,8 sense 45:1 68:13 sent 63:18 separate 60:13 september 73:24 septic 41:9,23 42:12,14 43:2 43:3,23 serve 76:1 served 75:23 service 42:19 services 55:11 set 11:11 31:16 57:1 60:13 75:20 83:4 sets 51:7 setting 64:21 64:23,25 settle 50:8 seven 30:17 sewer 41:5,7,9 41:17,18,22 42:19 43:2,14 43:15,19 sewers 42:6 shake 5:25 shaken 23:11 shaking 23:12 38:3	share 24:20 25:8 sharp 1:15,17 5:2,9 81:20 82:5 84:8 85:4 85:9 86:4,13 87:20 sheet 20:1,1,3 34:21 86:7,10 86:18 87:1 shelly 68:21 sheriff 54:14,14 54:25 62:5 shift 76:6 shoot 29:8 short 7:13 49:5 shorter 17:24 show 18:15 26:12,17 27:12 37:14 52:4 74:9 76:14 showed 31:2 showing 7:11 23:2 26:25 27:14 34:22 46:5 shows 27:6 side 14:20 sign 11:21 signature 81:14 82:21 83:8 84:13 signatures 78:1 signed 85:13 86:18	significant 46:10,12,19 48:14 49:2 signing 44:18 84:11,18 similar 19:17 sincerely 84:21 single 63:22 sir 8:25 11:23 15:3,21 20:4 35:15 37:2 38:2 52:12 59:3,24 78:25 80:9 81:9 84:9 sit 14:8 site 80:19 sitting 20:12 21:5 23:9,22 41:14 44:22 52:20,21 60:17 six 63:14,15,20 skill 75:18 small 22:18,19 smaller 42:9,11 smarter 14:8 sold 53:23 solutions 84:1 87:1 somebody 45:2 48:23 49:1 72:20 74:7 somebody's 49:1 someway 42:15
--	--	---	--

<p>sorry 9:2 10:9 19:20,22 23:11 23:16 24:5 26:11 27:22 28:25 29:14,18 35:11 38:3,14 38:24 43:9 45:15 48:13 52:17 57:25 58:5,24 59:22 70:14</p> <p>sort 8:16 22:7</p> <p>sorts 68:6</p> <p>sound 12:7</p> <p>south 2:4</p> <p>speak 20:14 52:22 58:6</p> <p>speaking 7:4 58:5,6</p> <p>special 22:5,7 22:24 65:10</p> <p>specialized 36:15</p> <p>specific 19:23 33:21 36:18 73:16</p> <p>specifically 7:14 26:6</p> <p>spell 24:2</p> <p>spend 69:20</p> <p>spreadsheet 26:4 34:12 35:14 36:14</p> <p>ss 1:1 82:1</p>	<p>st 56:8 71:1</p> <p>staff 7:25 8:1 8:12 23:6,8,13 23:19,20,22,25 24:22 25:16,25 26:1</p> <p>standard 19:4</p> <p>standards 57:1 57:2 75:21</p> <p>star 32:23 33:3 33:15</p> <p>stars 32:18</p> <p>start 13:11 17:23 25:1,23 65:22</p> <p>started 8:20 24:8 44:17 56:15,18 57:7 57:10,14,15 76:1</p> <p>starts 32:19</p> <p>state 1:1,18 15:14 20:4,7 31:16 49:20,21 50:2,16,18 51:11,13,14 52:9 55:18 56:11 61:8,16 62:1,15,18 66:15 67:7 68:3,4,7,15 69:16,17 70:9 71:5,8,11,22 80:22 82:1,4 83:12 85:10</p>	<p>86:15</p> <p>stated 26:16</p> <p>statement 85:13,14 86:19 86:19</p> <p>states 56:25 75:15</p> <p>statewide 79:11</p> <p>statute 61:21</p> <p>statutory 73:13 73:16 76:9</p> <p>staying 32:6</p> <p>stays 63:23</p> <p>stenographic... 82:17</p> <p>stephen 2:8 3:3 5:8</p> <p>steps 13:20</p> <p>steve 53:19,20 56:16</p> <p>steve's 53:25</p> <p>sticker 16:19</p> <p>sticks 75:3,3</p> <p>stop 19:22</p> <p>stopped 12:10</p> <p>store 54:1</p> <p>storm 75:6</p> <p>story 7:2</p> <p>street 1:19 53:17 82:11</p> <p>studied 15:16 76:7,15</p> <p>studies 39:8,9 75:11</p>	<p>study 38:15 39:4</p> <p>stuff 16:18 22:7 28:3 40:17 59:21 61:14 72:4</p> <p>subject 79:19</p> <p>subpoena 13:21</p> <p>subpoenaed 25:4</p> <p>subscribed 85:10 86:14 87:21</p> <p>suite 2:10,14 84:2</p> <p>sunday 74:16</p> <p>sunger 2:11</p> <p>superior 84:1</p> <p>suppose 12:8</p> <p>supposed 52:1</p> <p>sure 7:22 8:2 8:21 9:19,21 10:9,15 16:18 19:25 21:22 24:23,24 25:16 27:2,22 28:12 28:20 31:21 33:24 35:11 38:14,23 42:7 42:16 43:10 44:20 57:18 60:3 79:14 81:3</p>
---	--	--	--

<p>sworn 1:17 5:3 82:6 85:10,13 86:14,18 87:21 system 29:1 41:23 42:14 43:24 51:25 56:19 58:10 59:14,15 61:11 65:25 66:6,8 69:12,15,15 71:7 80:16</p>	<p>24:25 78:24 79:18 80:20 talking 7:5 9:21 10:17,22 11:1 11:8 14:10 17:14 28:13 42:6,23 43:16 47:7 60:5 66:8 68:21 69:5 talks 52:20 taught 66:11 tax 4:6,7 5:16 5:17,19 7:5,9 16:12 17:19 18:16,18,23 19:1,5,8 20:20 21:2,3,6 25:24 27:17,19 28:3 28:6,14 29:16 29:19,25 30:4 30:18 32:1,7 32:11 33:10,12 33:25 34:17,18 35:2,5,5,6 36:19,21 46:14 47:8,18 48:17 50:2,5,12 51:3 51:21,22 52:13 52:15,15,18 55:10 56:7,12 64:7,12,23 72:16 74:25 taxable 64:14 64:16</p>	<p>taxation 55:24 taxes 7:5 8:15 18:11,11 28:7 28:9 35:1,4 46:15 47:2,2 47:14 48:19,24 56:10 64:3 taxpayer 50:10 50:14,15 51:20 taxpayers 46:24 52:4 81:1 team 73:8,20 73:21,21 tell 5:3 10:3 12:4 17:25 18:24 40:25 47:24 48:21 49:18 79:23 82:6 telling 23:9 tend 39:22 40:1 40:5,11 term 7:13,13 10:25 20:20 54:14 67:21,21 80:15 terms 14:1 64:14 territories 11:9 42:9 test 69:4 tested 66:14 testified 5:5 38:19 49:16</p>	<p>53:1 testify 44:14 45:3 49:19,20 49:24 52:11,12 testifying 25:1 44:1,13 55:16 testimony 23:15 24:9 26:1,13 28:15 28:21 41:17,22 42:8 46:8 49:3 52:14 80:1 81:4 82:19 85:6,7 86:6,9 86:12 testing 66:9 thank 5:10 6:24 12:2 81:10 thereof 1:21 thick 14:21 thing 5:22 6:18 11:7 14:21 18:9,24 33:8,9 36:12 37:5 60:8 61:22 63:6,21 68:11 things 8:13 9:22 15:9 28:13 40:21 43:17 44:19,19 47:6 48:1 66:22 73:4 75:2 think 8:8 9:20 26:13,15 39:3</p>
<p>t</p>			
<p>t 21:21 table 52:21 tables 63:17,19 take 6:22 13:3 13:20 26:21 27:3 36:4 40:15 49:5 50:11 51:24 52:2,14 66:19 68:5,6 71:14 73:12 taken 1:18 34:24 36:10 49:6 78:19 82:9,16 84:10 takes 64:11 talk 7:18 10:15 10:16 11:7 17:12 21:23 44:25 52:16,18 79:22 talked 8:3,4 9:20 24:23,24</p>			

<p>42:5,23 43:6 44:25 52:19 55:7,14 64:25 65:8 79:20 thirty 84:17 thought 9:8,13 10:3 33:22 44:12 66:3 thousands 51:16,17 three 24:13 32:17,17,19 44:7 50:6 51:24 65:11 73:3 75:15 time 1:21 5:1 5:13 7:7 12:4 17:9 18:25 21:23 26:19,21 35:7 46:23 48:11,23 51:7 53:20,25 54:8 56:17 62:7 65:14 67:20 71:22 72:2,13 72:25 76:4 77:2 81:1,15 times 26:16 29:7,25 titled 25:24 today 6:9 7:1 7:18,19,21 8:9 8:24 10:15 13:4 14:17,19 15:2 74:20</p>	<p>78:24 79:2 80:1 81:4 together 45:11 told 79:11 took 27:11,18 29:17,25 44:20 66:10 74:12 79:10 tool 57:12 60:4 60:25 80:23,24 toolbox 71:23 72:4 tools 71:23 72:4 top 13:11 14:3 26:24 35:13 tornado 73:2,4 74:10 total 19:7 totally 9:18 74:25 touch 71:22 touched 9:20 town 53:24 56:7 71:1 town's 39:14 township 11:15 18:14,18,22 19:6,18,20 22:25 31:6 33:15,19,23 34:2,5,9 35:3 35:10 36:18 37:7,22 57:4,4 57:9 75:25</p>	<p>townships 19:16 74:4 track 59:1,7 transcribed 82:17 85:7 transcript 82:18 84:10,15 85:5,12 86:5 86:11,17 trial 1:21 82:15 tried 67:2 true 53:22 82:19 truth 5:3,4,4 82:7,7,7 truthful 9:14 truthfully 6:8 6:13 try 25:19 72:3 trying 28:12 tuesday 74:22 turn 13:10 twice 55:2,3 two 16:24 17:6 17:14 18:23 19:8 28:13 29:4 30:16,23 37:15 44:7 51:24 52:1 54:17,19 68:1 68:2,9,10,16 69:1,13 71:4 73:3,6 type 26:24</p>	<p>types 33:5 typewritten 82:18</p> <hr/> <p style="text-align: center;">u</p> <hr/> <p>uh 5:16 28:22 36:22 37:4,20 under 6:5 82:17 underlying 20:1,16 understand 6:5 6:11 10:19 11:1,3,8 17:2 21:2,3 27:22 28:12,20 33:24 35:22 43:25 47:15 understanding 9:11 46:7 understood 42:7 undeveloped 43:9 unger 2:8 3:3 5:8 9:19 10:4,8 13:1 16:19,22 49:5,8 78:17 78:21 79:5,8 81:13 united 56:25 university 75:11 updates 24:17 urban 39:10</p>
--	--	--	--

<p>use 10:11,25 14:2 18:19 20:20 30:4,15 44:21 56:3,5 59:15 60:17 65:25 68:4 69:15,21,25 70:2,2,4,5,16 70:21 80:18,23 81:1 used 22:4 33:15 33:18,19,22 34:1 38:7 56:6 56:11 60:15 61:10 71:21 80:21 using 22:5 29:5 33:3 57:15 61:1 usually 51:19 72:22</p>	<p>values 36:5 39:23 40:2,6 40:12 64:4,9 64:11 van 8:14 31:6 33:21 various 33:4 vendor 69:17 70:24 vendors 70:23 veritext 84:1,7 87:1 version 63:12 versus 57:9 vincennes 75:11 visit 73:9 vs 1:10</p>	<p>61:12 62:6,8 67:22 72:17 77:10 79:13 81:3 wanted 18:9 23:10 45:25 63:5 wants 72:16 watched 44:22 water 41:6,7,9 41:10,11,13 way 37:8 68:14 we've 8:13 15:8 24:23 71:24 website 34:19 37:17,25 81:2 week 13:9 24:11 52:1 66:12,20</p>	<p>whoa 23:14 william 2:3 3:5 79:7 willing 60:21 win 51:19,19 witness 1:17 9:17 10:1,6 24:5 49:22,23 63:11 81:12 83:4 84:8 85:1 85:4,11 86:1,4 86:15 wjbe 2:5 wolf 74:10,14 74:23 word 79:23 wordy 9:13 work 7:15 51:6 60:21 62:10 67:15 75:13 worked 54:1 61:3,5 working 56:18 58:18 60:20 79:1 works 68:22 74:17 worried 47:13 worst 74:24 worth 41:5 write 5:24,25 20:5 written 1:21 wrong 47:4,5</p>
<p style="text-align: center;">v</p>	<p style="text-align: center;">w</p>	<p>weekend 74:15 welcome 81:12 went 7:6 8:20 13:23,24 18:14 22:25,25 30:7 30:9,10,12 48:24 54:15 58:17 60:10,19 60:24 65:25 66:7 70:25 71:9 73:25 74:3,11,14,23 75:1,13 whereof 83:4 whining 7:20</p>	
<p>v 24:3,5 84:6 85:3 86:3 value 26:25 32:18 33:4 34:23 35:17 36:2 40:16,16 40:17 41:12,12 43:6 56:2,3 62:13 64:13,15 64:16,16 65:25 68:23 70:25 72:7</p>	<p>wait 23:14,14 waived 84:12 84:19 walk 71:21 walmart 30:25 want 5:21 8:1 9:19,21 10:9 10:15 13:10 16:14 19:23 22:22 23:23 25:10,23 27:22 28:20 29:14 35:11 38:17,23 42:7,16 47:1 49:9 51:21 53:21 55:9</p>		

wrote 71:6	69:1 73:3
y	75:12,20 79:17 80:10
yay 50:9	yelled 48:23
yeah 10:6	yellow 20:8
14:24 23:10	yesterday 8:21 18:7
45:8,10,10,17	z
73:1,14 75:25	zoning 43:16
76:14,14 79:14	
81:14	
year 18:2 19:1	
19:1 20:7	
24:14,15,16	
44:7 45:5	
47:12 53:12	
60:17 63:22	
64:9 67:13,21	
68:11,11,12	
69:13 71:17,19	
71:20 72:1,3	
73:23,24 74:10	
79:22	
year's 30:4	
years 7:2 15:8	
19:2 43:17	
44:7,8,23	
47:11,21,24,24	
47:24,25,25	
49:11,13 51:24	
53:2,10,13	
54:6,7,16,17,19	
54:24 55:1	
57:5,21 60:9	
61:22 63:1,15	
63:15,20 67:20	
68:1,2,9,10,16	

Indiana Rules of Trial Procedure
Depositions Upon Oral Examination

Rule 30

(e) Submission to witness--Changes--Signing.

(1) When the testimony is fully transcribed, the deposition shall be submitted to the witness for reading and signing and shall be read to or by him, unless such reading and signing have been waived by the witness and by each party. "Submitted to the witness" as used in this subsection shall mean (a) mailing of written notification by registered or certified mail to the witness and each attorney attending the deposition that the deposition can be read and examined in the office of the officer before whom the deposition was taken, or (b), mailing the original deposition, by registered or certified mail, to the witness at an address designated by the witness or his attorney, if requested to do so by the witness, his attorney, or the party taking the deposition.

(2) If the witness desires to change any answer in the deposition submitted to him, each change, with a statement of the reason therefor, shall be made

by the witness on a separate form provided by the officer, shall be signed by the witness and affixed to the original deposition by the officer. A copy of such changes shall be furnished by the officer to each party.

(3) If the reading and signing have not been waived by the witness and by each party the deposition shall be signed by the witness and returned by him to the officer within thirty (30) days after it is submitted to the witness. If the deposition has been returned to the officer and has not been signed by the witness, the officer shall execute a certificate of that fact, attach it to the original deposition and deliver it to the party taking it. In such event, the deposition may be used by any party with the same force and effect as though it had been signed by the witness.

(4) In the event the deposition is not returned to the officer within thirty (30) days after it has been submitted to the witness, the reporter shall execute a certificate of that fact and cause the certificate to be delivered to the party taking it. In such event, any party may use a copy of the

deposition with the same force and effect as though
the original had been signed by the witness.

DISCLAIMER: THE FOREGOING CIVIL PROCEDURE RULES
ARE PROVIDED FOR INFORMATIONAL PURPOSES ONLY.
THE ABOVE RULES ARE CURRENT AS OF APRIL 1,
2019. PLEASE REFER TO THE APPLICABLE STATE RULES
OF CIVIL PROCEDURE FOR UP-TO-DATE INFORMATION.

VERITEXT LEGAL SOLUTIONS

COMPANY CERTIFICATE AND DISCLOSURE STATEMENT

Veritext Legal Solutions represents that the foregoing transcript is a true, correct and complete transcript of the colloquies, questions and answers as submitted by the court reporter. Veritext Legal Solutions further represents that the attached exhibits, if any, are true, correct and complete documents as submitted by the court reporter and/or attorneys in relation to this deposition and that the documents were processed in accordance with our litigation support and production standards.

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