

INDIANA BOARD OF TAX REVIEW
Small Claims
Final Determination
Findings and Conclusions

Petition No.: *See attached*
Petitioner: **Indiana Limestone Acquisition LLC, and Victor Acquisition Corp.**
Respondent: **Monroe County Assessor**
Parcel No.: *See attached*
Assessment Year: **2015**

The Indiana Board of Tax Review (“Board”) issues this determination in the above matter, and finds and concludes as follows:

PROCEDURAL HISTORY

1. Indiana Limestone Acquisition LLC, and Victor Acquisition Corp.¹ timely filed notices for review with the Monroe County Property Tax Assessment Board of Appeals (“PTABOA”) for the 2015 assessment year. The PTABOA issued determinations valuing the property as follows:

Year	Land	Improvements	Total
2015	\$9,151,000	\$1,426,600	\$10,577,600

2. Indiana Limestone timely filed Form 131 petitions with the Board. On June 28, 2017, our designated administrative law judge, Timothy Schuster (“ALJ”), held a hearing. Neither he nor the Board inspected the property.

Record

3. The following individuals testified under oath: Milo Smith, Indiana Limestone and Victor Acquisition Corp.’s certified tax representative; and Judith Sharp, Monroe County Assessor. Marilyn Meighen represented the Assessor.
4. Indiana Limestone submitted a set of five exhibits for all but one of the parcels under appeal. Exhibits 3 and 4 were identical copies of the same documents for each set of exhibits, while Exhibits 1, 2, and 5, were specific to the parcels. The exhibit sets used the following format:

Petitioner’s Ex. 1: A copy of the subject property record card,
Petitioner’s Ex. 2: An aerial GIS photo in color of the subject property,

¹ We refer to them collectively as Indiana Limestone.

- Petitioner's Ex. 3: A copy of the Indiana Real Property Assessment Guidelines, Ch. 2, Land at 89,
- Petitioner's Ex. 4: A timber sale contract,
- Petitioner's Ex. 5: A copy of the subject property record card with the requested -80% influence factor for the parcel.

Indiana Limestone submitted exhibits for 24 parcels using this format. Additionally, Indiana Limestone submitted a property record card and aerial GIS photo for parcel 53-08-32-300-006.000-008. The Respondent objected to each copy of Petitioner's Ex. 4. The rest of the exhibits were admitted without objection. A full list of Indiana Limestone's exhibits is included in Attachment #2.

5. The Assessor submitted the following exhibits:

- Respondent's Ex. A: List of parcel numbers and petition numbers,
- Respondent's Ex. B: Additional parcel information with 2014 & 2015 assessed values,
- Respondent's Ex. C: Excerpt from Chapter 802-1: Zoning Ordinance, Monroe County,
- Respondent's Ex. FF: Indiana Limestone v. Monroe County Assessor (IBTR October 19, 2015).

The Assessor also submitted exhibits specific for each parcel. Those exhibits used the following format, with a different letter designation for each parcel:

- Respondent's Ex. D1: Subject property record card,
- Respondent's Ex. D2: A color-coded zoning overlay for the subject property,
- Respondent's Ex. D3: An aerial photo in color.

A full list of the Assessor's exhibits is included in Attachment #3.

6. The record also includes the following: (1) all pleadings and documents filed in the current appeals, (2) all orders and notices issued by the Board or our administrative law judge; and (3) the digital recording of the hearing.

OBJECTIONS

7. The Assessor objected to each copy of Indiana Limestone's Exhibit 4—a timber sale contact between Indiana Limestone Acquisition LLC and Knopp's Logging, LLC referencing timber sales from Indiana Limestone's land in Lawrence County. The Assessor objected on two grounds: first, that Exhibit 4 is not relevant, second, that it is not the best evidence.²

² The Assessor also objected to the readability of the contract for certain parcels. We overrule the Assessor's objection because there are readable copies of the same document in other exhibits in the record.

8. The Assessor argued that Exhibit 4 is not relevant because it only contains references to Indiana Limestone property in Lawrence County. The test for relevance is a low threshold. Evidence is relevant if: “(1) it has any tendency to make a fact more or less probable than it would be without the evidence; and (2) the fact is of consequence in determining the action.” Ind. Evidence Rule 401. We find the contract marginally relevant at best. The fact that Indiana Limestone obligated itself to sell timber in Lawrence County bears little to no relevance to any property or parcel located in Monroe County, but the evidentiary rule states that *any tendency* to make a fact of consequence more or less likely is relevant. Smith argued that the contract in Lawrence County is indicative of Indiana Limestone’s general intent to sell timber. He argues that Indiana Limestone started with Lawrence County with the intent to move into Monroe County. We find that Indiana Limestone met this low burden for relevance and overrule the Assessor’s objection.
9. The Assessor also argued that the Timber Sale Contract, Exhibit 4, is not the best evidence. The best evidence rule states, “an original writing, recording, or photograph is required in order to prove its content unless these rules or a statute provides otherwise.” Ind. Evidence Rule 1002. The rules of evidence prefer original copies, but do allow for duplicates such as a photocopy. Exhibit 4 appears to be a duplicate photocopy of the original contract. The Indiana Evidence Rules provide, “a duplicate is admissible to the same extent as an original unless a genuine question is raised about the original’s authenticity or the circumstances make it unfair to admit the duplicate. Ind. Evidence Rule 1003. The Assessor contends that the timber sale contract is not the best evidence for Monroe County, but it appears that the Assessor is objecting to the content of the contract and not the authenticity of the content contained in the contract. Her objection is merely an extension of her relevance argument, which we addressed above.
10. Additionally, the Assessor objected to testimony from Milo Smith regarding a conversation he had with Indiana Limestone’s Director of Quarry Operations and Materials, Y.J. Zhang. That conversation was about Indiana Limestone’s intent to use the subject property to harvest timber. The Assessor objected on grounds that the conversation is hearsay offered to prove the truth of the matter asserted. Indiana Limestone responded to the objection noting that this proceeding is in small claims and he has firsthand knowledge of the conversation. The Assessor conceded that rules allow for hearsay. However, if the evidence: (1) is properly objected to; and (2) does not fall within a recognized exception to the hearsay rule; the resulting determination may not be based solely upon the hearsay evidence. *See* 52 IAC 3-1-5(b). Here, the Assessor objected in a timely manner. Our procedural rules allow us to admit evidence that would otherwise be hearsay, but it prohibits us from basing our determination solely on hearsay evidence. *See* 50 IAC 3-1-5 (prohibiting us from basing our determination on hearsay if it is objected to and does not fall within a recognized exception to the hearsay rule). We admit this testimony over the Assessor’s objection, but we will not base our determination on it.

Findings of Fact

11. The property under appeal is located in Monroe County. There are 25 parcels totaling approximately 2,733 acres. Indiana Limestone Acquisition LLC owns all properties with the exception of parcel number 53-11-05-100-016.000-006, a 0.56-acre parcel owned by the Victor Acquisition Corp. *Smith testimony; Pet'r Exs. 1 (each parcel); Resp't Ex. A.*
12. All parcels are located in areas designated as Mineral Extraction Districts under the Monroe County zoning ordinance. *See Sharp testimony; Resp't Exs. D1-L3, N1-BB3, DDI-3.*
13. The zoning ordinance defines a Mineral Extraction District as follows:

“The character of the Mineral Extraction (ME) District is defined as that which is primarily intended for limestone extraction and stone processing activities, and where known limestone reserves exist but have not been tapped, limited agriculture uses. Its purposes are: to protect areas of known limestone reserves from encroachment by incompatible residential and business development; to discourage residential, commercial and industrial uses; to protect environmentally sensitive areas, such as floodplain, karst, and steep slopes; and to maintain compatibility with the character of the surrounding neighborhood to the greatest extent possible. The list of possible uses is severely limited due to the intensive nature of the extractive operations.” *See Resp't Ex. C.*

Contentions

14. Summary of the Petitioner's case:
 - a. Indiana Limestone went through each exhibit for each parcel. For 24 of the parcels, Indiana Limestone began by identifying the property record card and drew the Board's attention to the Land Data section of the property record card. It noted the Land Type and acreage. As described above, one parcel only contained the property record card and an aerial GIS photo in color. *See Smith testimony, Pet. Exs. 1 (each parcel).*
 - b. Indiana Limestone argued that a portion of the parcels under appeal based on a current agricultural use, even though they were zoned for mineral extraction. It identified those portions as those currently assessed using the Land Type 14 (Undeveloped Unusable) classification. In addition, Parcel 53-10-13-400-001.000-007 has a Land Type 92 (Agricultural Excess Acreage) classification, which Indiana Limestone also argued should be classified as woodland. As discussed above, Milo Smith, Indiana Limestone's tax representative, testified about a conversation that he had with Indiana Limestone's Director of Quarry Operations and Materials, Y.J. Zhang. Smith testified that Zhang confirmed that the only use for the parcels in

question was to grow timber and that when the timber was ready for harvest Indiana Limestone would sell it.³ See *Smith testimony*.

- c. Indiana Limestone argued that the parcels in question should be classified as farmland under Land Type 6—Woodland, which the 2011 Indiana Real Property Assessment Manual defines as, “land supporting trees capable of producing timber or other wood products. This land has 50% or more canopy cover or is a permanently planted reforested area . . . [a]n 80% influence factor deduction applies to woodland.” See *Smith testimony; Pet. Ex. 3*.
- d. Next, Indiana Limestone described the GIS map aerial photographs and noted in particular each parcel’s tree coverage. Indiana Limestone highlighted quarry operations such as active pits or reserve pits. The reserve pits were typically filled with water. It also notated where the Assessor consolidated multiple parcels into a large single parcel. See *Id.; Pet. Ex. 2*.
- e. Indiana Limestone also provided a copy of the Timber Sale Contract between Indiana Limestone and Knopp’s Logging, LLC for land in Lawrence County. As described above, Indiana Limestone contends that the contract is indicative of its general intent to harvest timber. See *Pet. Ex. 4*.
- f. Finally, Indiana Limestone provided an example of a property record card for each parcel with the application of the 80 percent influence factor deduction. This exhibit is identical to Petitioner’s Exhibits 1 with the exception of handwritten notes applying the influence factor to each parcel. See *Smith testimony, Pet. Ex. 5*.

15. Summary of the Respondent’s case:

- a. The Assessor contends that the primary use of the land under appeal is quarry operations, which can include active mining as well as reserve land and storage. There are inactive quarries throughout the properties that have filled with water. However, there is “no such thing as waste” when it comes to a limestone quarry because the quarry operators can pump out the water and reactivate the mine for a variety of uses. *Sharp testimony*.
- b. The Assessor contends that, while there are trees on these parcels, it is the intent of the owner to mine limestone, rather than use it for agricultural purposes such as timber harvesting. Assessor suggests Indiana Limestone’s intent to continue quarry operations can be inferred from the Mineral Extraction zoning of the land when it was purchased. The Assessor also argues that the wooded area of the land is not separate and indivisible from the quarry operations and it should remain classified as is. *Id.*

³ The evidence in this case is complicated by the fact that Mr. Smith is acting simultaneously as a witness and an advocate. This makes it somewhat difficult to separate argument from testimony. Smith made a number of additional statements regarding Indiana Limestone’s intent to sell timber. We understand these statements to be argument stemming from his conversation with Zhang, and not representative of any additional personal knowledge on the part of Smith.

Burden of Proof

16. Generally, a taxpayer seeking review of an assessment must prove the assessment is wrong and what the correct value should be. Indiana Code § 6-1.1-15-17.2 creates an exception to the general rule and assigns the burden of proof to the assessor where (1) the assessment under appeal represents an increase of more than 5% over the prior year's assessment for the same property, or (2) the taxpayer successfully appealed the prior year's assessment, and the current assessment represents an increase over what was determined in the appeal, regardless of the level of that increase. *See* I.C. § 6-1.1-15-17.2(a), (b) and (d). If an assessor has the burden and fails to prove the assessment is correct, it reverts to the previous year's level (as last corrected by an assessing official, stipulated to, or determined by a reviewing authority) or to another amount shown by probative evidence. *See* I.C. § 6-1.1-15-17.2(b). Indiana Limestone conceded that the burden of proof has not shifted. *See Smith testimony*. We agree, thus the burden of proof remains with Indiana Limestone.

Analysis

21. Generally, a party may not make a case for changing an assessment simply by showing how the assessment regulations should have been applied. *See Eckerling v. Wayne Twp. Ass'r*, 841 N.E.2d 674, 678 (Ind. Tax Ct. 2006) ("Strict application of the regulations is not enough to rebut the presumption that the assessment is correct."). Instead, the party must offer market-based evidence. *See Id.* However, this general principle does not apply to land used for agricultural purposes. The Department of Local Government Finance ("DLGF") promulgated guidelines for assessing agricultural land using distinctive factors, such as soil productivity, that do not apply to other types of land. *See* I.C. § 6-1.1-4-13. The DLGF determines a statewide base rate by taking a rolling average of capitalized net income from agricultural land. *See* 2011 REAL PROPERTY ASSESSMENT GUIDELINES, Ch. 2 at 77-78; *See also* I.C. § 6-1.1-4-4.5(e). Assessors then adjust that base rate according to soil productivity factors. They also classify agricultural land into various types. Depending on the classification, assessors may then apply influence factors in predetermined amounts. *See* 2011 GUIDELINES, Ch. 2 at 85-96, 98-100. Thus, for agricultural land, true tax value is the amount determined by applying the Guidelines.
22. The Indiana Code and Guidelines address the assessment and reassessment of agricultural land. During the year under appeal, I.C. § 6-1.1-4-13 provided, in relevant part:
 - (a) In assessing or reassessing land, the land shall be assessed as agricultural land only when it is devoted to agricultural use.
 - (b) For purposes of this section, and in addition to any other land considered devoted to agricultural use, any:
 - ...
 - (4) land devoted to the harvesting of hardwood timber; is considered to be devoted to agricultural use. Agricultural use for purposes of this

section includes but is not limited to the uses included in the definition of “agricultural use” in I.C. 36-7-4-616(b), such as...timber, trees ... [or] native timber lands.

The Guidelines from the DLGF also provide additional clarification, particularly when zoning is a factor. If a portion of an otherwise industrial property is used for agricultural purposes, that portion should be assessed using the agricultural rates. The following example is found in Guidelines:

(1) A major industrial corporation purchased a 40-acre cornfield to locate a corn processing facility in Indiana. After undergoing the local zoning process, the entire parcel was re-zoned from agricultural zoning to industrial zoning. The corporation has utilized 15 acres of the parcel by constructing a manufacturing and warehouse facility with the idea that the remaining 25 acres would be available for future expansion, if necessary. The 25 acres in reserve is currently being cash rented to a local agricultural producer, who row-crops the acreage.

Conclusion: . . . The 15-acre portion of the acreage that is utilized for industrial purposes should be assigned land use codes representing the industrial acreage base rates for that particular area of the jurisdiction. The 25-acre portion of the parcel that is being row-cropped by the local farmer should be priced using the agricultural productivity method of pricing. ... 2011 GUIDELINES, Ch. 2 at 78-9.

23. When the claimed agricultural use is timber harvesting, the inquiry becomes more challenging. Trees take significant time to mature and as a result harvesting occurs less often. Unlike other types of agriculture such as the row-cropping described in the example above, there is often no clear indication of agricultural intent solely from the presence of trees. This can make it more difficult to determine whether a forested property is actually devoted to agricultural use.
24. The Assessor appears to argue that a future commercial or industrial use of a property supersedes a current agricultural use when determining whether land should be classified as agricultural. As Indiana Limestone points out, the Assessor is incorrect. The above example from the guidelines makes it clear that a property with a current agricultural use should be assessed as agricultural even if it also has a future industrial use.
25. The Assessor also argues that because the wooded areas are mixed in with the quarry operations, the use of the entire property as a quarry operation should negate any agricultural use of a portion of the property. This is incorrect. Were Indiana Limestone to prove that portions of the property are currently devoted to agricultural use, those portions must be reassessed as agricultural, even they are interspersed throughout the

quarry operations. We now examine whether Indiana Limestone proved the property was devoted to agricultural use.

26. We first note that all of the parcels before us have a Mineral Extraction zoning designation. However, Monroe County's zoning ordinance expressly allows some limited agricultural activities. In addition, the Indiana Code limits a county's ability to restrict agricultural uses. *See* I.C. § 36-7-4-616 (prohibiting, with limited exceptions, counties or municipalities using zoning authority to terminate existing agricultural uses or restrict non-conforming agricultural uses). Zoning is one factor to consider when evaluating whether property is 'devoted to agricultural use', but it is not the only relevant factor. 2011 GUIDELINES, Ch. 2 at 78.
27. The Guidelines describe a factor test to determine whether land is woodland for agricultural purposes. 2011 GUIDELINES, Ch. 2 at 89-91. These factors include the existence of a timber management plan, the harvesting and sale of the timber, the purchaser's intent when purchasing the land, and whether there was a change in the use of the property. *Id.* *See also, Dekalb County Assessor v. Chavez*, 48 N.E.3d 928, 930. (Ind. Tax Ct. 2016) ("The guidelines also explain that '[o]f particular interest . . . is the reason for the purchase of the land'").
28. Indiana Limestone claims that portions of the parcels not devoted to quarry activities are devoted to agricultural use. It identifies these portions as the land currently assessed as Types 14 and 92. In support of this claim, it offered the Timber Sale Contract for its property in Lawrence County and testimony from its tax representative, Milo Smith, about a conversation he had with Indiana Limestone's Director of Quarry Operations and Materials.
29. Indiana Limestone claims the Lawrence County Timber Sale Contract demonstrates a general intent to grow and harvest timber. We find this insufficient to show an intent to grow and harvest timber in Monroe County. The contract appears to involve one piece of property in Lawrence County and does not refer to any of the parcels on appeal. Indiana Limestone did not show that any of the parcels were contiguous with the Lawrence County property or that the land in Monroe County and the land in Lawrence County are similarly situated. *See Pet'r Ex. 4.*
30. Indiana Limestone also points out that there a significant number of trees on the parcels as shown on the aerial photos. As discussed above, the general presence of trees on a property is not by itself conclusive evidence that the land was devoted to agricultural use.
31. The testimony from Milo Smith about his conversation with Y.J. Zhang is hearsay. Indiana Limestone did not argue that it fell within one of the recognized exceptions to the hearsay rule. As previously stated, we cannot base our determination solely on that evidence. *See* 50 IAC 2-7-3 (prohibiting us from basing our determination on hearsay if it is objected to and does not fall within a recognized exception to the hearsay rule). *See also C.T.S. Corp. v. Schoulton*, 383 N.E.2d 293, 296 (Ind. 1978). In addition, the conversation between Smith and Zhang may not be the only layer of hearsay. The record

does not show whether Zhang had personal knowledge regarding Indiana Limestone's intent. For these reasons, we find this evidence unreliable.

32. Hearsay is the foundation of the case presented by Indiana Limestone. Although there is some non-hearsay evidence to support its position, we do not find it sufficient to make a *prima facie* case that the subject property was devoted to agricultural use. It is possible that Indiana Limestone was using portions of the property for agricultural purposes. However, Indiana Limestone failed to support this claim with reliable evidence.

CONCLUSION

33. Indiana Limestone failed to establish a *prima facie* case for any change to the assessments. The Board finds for the Assessor.

FINAL DETERMINATION

In accordance with the above findings of fact and conclusions of law, the Board determines that there should be no change to the 2015 assessments.

ISSUED: _____

Chairman, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

Commissioner, Indiana Board of Tax Review

- APPEAL RIGHTS -

You may petition for judicial review of this final determination under the provisions of Indiana Code § 6-1.1-15-5 and the Indiana Tax Court's rules. To initiate a proceeding for judicial review you must take the action required not later than forty-five (45) days after the date of this notice. The Indiana Code is available on the Internet at <<http://www.in.gov/legislative/ic/code>>. The Indiana Tax Court's rules are available at <<http://www.in.gov/judiciary/rules/tax/index.html>>.

ATTACHMENT #1

Petition Number	Parcel Number
53-006-15-1-3-00398-16**	53-11-05-100-016.000-006**
53-001-15-1-3-00424-16	53-03-17-400-013.000-001
53-008-15-1-3-00418-16	53-08-32-300-006.000-008
53-008-15-1-3-00420-16	53-08-32-300-003.000-008
53-008-15-1-3-00422-16	53-08-32-400-007.000-008
53-008-15-1-3-00423-16	53-08-32-300-008.000-008
53-007-15-1-3-00448-16	53-10-14-100-001.000-007
53-008-15-1-3-00419-16	53-08-32-300-009.00-008
53-007-15-1-3-00449-16	53-10-12-100-002.000-007
53-008-15-1-3-00400-16	53-01-41-248-000.000-008
53-008-15-1-3-00401-16	53-01-41-725-002-000-008
53-008-15-1-3-00402-16	53-08-33-300-001.000-008
53-001-15-1-3-00404-16	53-03-20-100-006.000-001
53-006-15-1-3-00406-16	53-11-04-200-004.000-006
53-001-15-1-3-00408-16	53-08-31-300-006.001-008
53-008-15-1-3-00409-16	53-08-31-400-001.000-008
53-007-15-1-3-00412-16	53-10-01-400-001.000-007
53-007-15-1-3-00386-16	53-10-13-300-004.000-007
53-007-15-1-5-00393-16	53-10-11-400-005.000-007
53-001-15-1-3-00395-16	53-03-21-200-002.000-001
53-008-15-1-3-00415-16	53-01-41-732-000.000-008
53-008-15-1-3-00417-16	53-08-32-400-027.000-008
53-007-15-1-3-00426-16	53-10-13-400-001.000-007
53-015-15-1-3-00427-16	53-09-36-400.001.000-015
53-015-15-1-3-00425-16	53-09-36-300-005.000-015

** Owned by the Victor Acquisition Corp.

ATTACHMENT #2

Petition Number	Parcel Number	Description
53-008-15-1-3-00426-16	53-10-13-400-001.000-007	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00418-16	53-08-32-300-006.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map
53-008-15-1-3-00398-16	53-11-05-100-016.000-006	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00419-16	53-08-32-300-009.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00402-16	53-08-33-300-001.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00417-16	53-08-32-400-027.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-08-15-1-3-00401-16	53-01-41-725-002.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00415-16	53-01-41-732-000.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00400-16	53-01-41-248-000.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment

53-008-15-1-3-00423-16	53-08-32-300-008.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00422-16	53-08-32-400-007.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00409-16	53-08-31-400-001.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00393-16	53-10-11-400-005.000-007	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00404-16	53-03-20-100-006.000-001	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00424-16	53-03-17-400-013.000-001	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00448-16	53-10-14-100-001.000-007	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00408-16	53-08-31-300-006.001-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00386-16	53-10-13-300-004.001-007	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment

53-008-15-1-3-00412-16	53-10-01-400-001.000-007	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00427-16	53-09-36-400-001.000-015	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00425-16	53-09-36-300-005.000-15	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00395-16	53-03-21-200-005.000-001	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-007-15-1-3-00449-16	53-10-12-100-002.000-007	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00420-16	53-08-32-300-003.000-008	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment
53-008-15-1-3-00406-16	53-11-04-200-004.000-006	<ol style="list-style-type: none"> 1. Property Record Card 2. GIS map 3. Indiana Real Property Assessment excerpt 4. Timber Sale Contract 5. Property Record Card with 80% adjustment

ATTACHMENT #3

Exhibit	Description
A	List of parcel numbers, owner names, property addresses, and petition numbers.
B	Additional parcel information including 2014 and 2015 assessments.
C	Excerpt from the Monroe County Zoning Ordinance, 802-1.
D	Parcel Number: 53-01-41-248-000.000-008 D1: Property Record Card D2: Zoning overlay D3: Aerial photo of subject property
E	Parcel Number: 53-01-41-725-002.000-008 E1: Property Record Card E2: Zoning overlay E3: Aerial photo of subject property
F	Parcel Number: 53-01-41-732-000.000-008 F1: Property Record Card F2: Zoning overlay F3: Aerial photo of subject property
G	Parcel Number: 53-03-17-400-013.000-001 G1: Property Record Card G2: Zoning overlay G3: Aerial photo of subject property
H	Parcel Number: 53-03-20-100-006.000-001 H1: Property Record Card H2: Zoning overlay H3: Aerial photo of subject property
I	Parcel Number: 53-03-21-200-002.000-001 I1: Property Record Card I2: Zoning overlay I3: Aerial photo of subject property
J	Parcel Number: 53-08-31-300-006.001-008 J1: Property Record Card J2: Zoning overlay J3: Aerial photo of subject property
K	Parcel Number: 53-08-31-400.001-000-008 K1: Property Record Card K2: Zoning overlay K3: Aerial photo of subject property
L	Parcel Number: 53-08-32-300-003.000-008 L1: Property Record Card L2: Zoning overlay L3: Aerial photo of subject property

M	Not offered.
N	Parcel Number: 53-08-32-300-006.000-008 N1: Property Record Card N2: Zoning overlay N3: Aerial photo of subject property
O	Parcel Number: 53-08-32-300-008.000-008 O1: Property Record Card O2: Zoning overlay O3: Aerial photo of subject property
P	Parcel Number: 53-08-32-300-009.000-008 P1: Property Record Card P2: Zoning overlay P3: Aerial photo of subject property
Q	Parcel Number: 53-08-32-400-007.000-008 Q1: Property Record Card Q2: Zoning overlay Q3: Aerial photo of subject property
R	Parcel Number: 53-08-32-400-027.000-008 R1: Property Record Card R2: Zoning overlay R3: Aerial photo of subject property
S	Parcel Number: 53-08-33-300-001.000-008 S1: Property Record Card S2: Zoning overlay S3: Aerial photo of subject property
T	Parcel Number: 53-09-36-300-005.000-015 T1: Property Record Card T2: Zoning overlay T3: Aerial photo of subject property
U	Parcel Number: 53-09-36-400-001.000-015 U1: Property Record Card U2: Zoning overlay U3: Aerial photo of subject property
V	Parcel Number: 53-10-01-400-001.000-007 V1: Property Record Card V2: Zoning overlay V3: Aerial photo of subject property
W	Parcel Number: 53-10-11-400-005.000-007 W1: Property Record Card W2: Zoning overlay W3: Aerial photo of subject property
X	Parcel Number: 53-10-12-100-002.000-007 X1: Property Record Card X2: Zoning overlay X3: Aerial photo of subject property

Y	Parcel Number: 53-10-13-300-004.000-007 Y1: Property Record Card Y2: Zoning overlay Y3: Aerial photo of subject property
Z	Parcel Number: 53-10-13-400-001.000-007 Z1: Property Record Card Z2: Zoning overlay Z3: Aerial photo of subject property
AA	Parcel Number: 53-10-14-100-001.000-007 AA1: Property Record Card AA2: Zoning overlay AA3: Aerial photo of subject property
BB	Parcel Number: 53-11-04-200-004.000-006 BB1: Property Record Card BB2: Zoning overlay BB3: Aerial photo of subject property
CC	Removed, withdrawn by Petitioner.
DD	Parcel Number: 53-11-05-100-016.000-006 DD1: Property Record Card DD2: Zoning overlay DD3: Aerial photo of subject property
EE	Not Offered.
FF	Indiana Limestone Co. v. Monroe County Assessor (Ind. Bd. decided October 19, 2015).