

STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769

EXAMINATION REPORT
OF
COUNTY CORONER
SWITZERLAND COUNTY, INDIANA
January 1, 2008 to December 31, 2009



FILED

07/14/2011

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Coroner	Rodney L. Nay Lewis Fritter	01-01-05 to 12-31-08 01-01-09 to 12-31-12
President of the County Council	Michael L. Jones	01-01-08 to 12-31-11
President of the Board of County Commissioners	Kenta C. Banta Brian L. Morton	01-01-08 to 12-31-09 01-01-10 to 12-31-11



STATE OF INDIANA
AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
302 WEST WASHINGTON STREET
ROOM E418
INDIANAPOLIS, INDIANA 46204-2769

Telephone: (317) 232-2513
Fax: (317) 232-4711
Web Site: www.in.gov/sboa

TO: THE OFFICIALS OF SWITZERLAND COUNTY

We have examined the records of the Switzerland County Coroner for the period from January 1, 2008 to December 31, 2009, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Examination Results and Comments. The financial transactions of this office are reflected in the Examination Reports of Switzerland County for the years 2008 and 2009.

STATE BOARD OF ACCOUNTS

April 27, 2011

COUNTY CORONER
SWITZERLAND COUNTY
EXAMINATION RESULTS AND COMMENTS

RESIDENCE OF CORONER

Rodney L. Nay was elected Coroner for Switzerland County for the term January 1, 2005 to December 31, 2008. Payroll records on file in the Switzerland County Auditor's office show that Rodney L. Nay was paid \$13,816.23 as Switzerland County Coroner from April 6, 2008 through December 31, 2008. Voting records showed that Rodney L. Nay was not a resident of Switzerland County at least 30 days prior to the May 6, 2008, primary election or based on the following information:

1. On January 16, 2008, Rodney L. Nay registered to vote in Jefferson County.
2. On January 23, 2008, Rodney L. Nay was removed from the Switzerland County voter registration records. The voter registration record contained a notation "deleted 1/23/08 to Jefferson County".

Lula Bella Thomas, Switzerland County Voter Registration Clerk, stated that she recorded this notation after being notified through the Indiana Statewide Voter Registration System that Rodney L. Nay was registered to vote in another county.

3. On May 6, 2008, Rodney L. Nay voted in the Jefferson County primary election based on information reported on the Indiana Statewide Voter Registration System and provided by the Jefferson County Voter Registration Clerk.
4. On July 10, 2008, a warranty deed was filed in the Jefferson County Recorder's office for the conveyance of real property to Rodney L. Nay. The address shown on the warranty deed is the same address shown on the Jefferson County voter registration application (See item 1 above).
5. On November 4, 2008, Rodney L. Nay voted in the Jefferson County general election based on information reported on the Indiana Statewide Voter Registration System and provided by the Jefferson County Voter Registration Clerk.

Statute Related to Residency

Indiana Code 36-2-14-2(a) states:

"A county coroner must reside within the county as provided in Article 6, Section 6 of the Constitution of the State of Indiana. The coroner forfeits office if the coroner ceases to be a resident of the county."

Statute Related to Voting in Elections

Indiana Code 3-7-13-1 states:

"A person who:

- (1) will be at least eighteen (18) years of age at the next general, municipal, or special election;
- (2) is a United States citizen; and

COUNTY CORONER
SWITZERLAND COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

- (3) resides in a precinct continuously before a general, municipal, or special election for at least thirty (30) days; may, upon making a proper application under this article, register to vote in that precinct."

Indiana Code 3-7-13-3 states:

"(a) This section applies to a person who:

- (1) on the day of the next general, municipal, or special election, will meet the age and residency requirements of section 1 of this chapter; and
- (2) does not meet the age or residency requirements on primary election day."

"(b) A person described in subsection (a) may not cast a ballot:

- (1) for candidates for:
 - (A) elected offices;
 - (B) precinct committeeman; or
 - (C) state convention delegate; or
- (2) on public questions; to be voted on at the same time that the primary election is conducted."

Rodney L. Nay voted in the Jefferson County May 6, 2008 primary election. The voter registration application on file in the Jefferson County Clerk of the Circuit Court and signed by Rodney L. Nay on January 16, 2008, states in part the following:

"I authorize my voter registration at any other address to be canceled. I swear or affirm that:
. . . I will have lived in my precinct for at least 30 days before the next election . . ."

Request for Refund

Based on Indiana Code 36-2-14-2(a) and voting records for Rodney L. Nay, we requested Rodney L. Nay, former Coroner to refund \$13,816.23 to Switzerland County. (See Summary, page 17)

UNAUTHORIZED TAX BENEFIT

A business (Nay Brothers Funeral Services, Inc. - D/B/A Haskell and Morrison Funeral Home) co-owned by Rodney L. Nay, former Coroner from January 1, 2001 to December 31 2008, received homestead property tax deductions and credits resulting in an unauthorized property tax benefit in the amount of \$14,769.89. The unauthorized property tax benefit was determined as follows:

COUNTY CORONER
SWITZERLAND COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

1. Indiana Code 6-1.1-12-37 and Indiana Code 6-1.1-12.37.5 allows individuals to receive certain homestead deductions and credits. Indiana Code 6-1.1-12-37 (effective prior to July 1, 2009) states in part:

"(a) The following definitions apply throughout this section:

- (1) 'Dwelling' means any of the following: (A) Residential real property improvements that an individual uses as the individual's residence, including a house or garage. . . .
- (2) 'Homestead' means an individual's principal place of residence that: (A) is located in Indiana; (B) the individual: (i) owns; . . . (C) consists of a dwelling and the real estate, not exceeding one (1) acre, that immediately surrounds that dwelling."

"(b) Each year an individual who on March 1 of a particular year . . . either owns or is buying a homestead under a contract, recorded in the county recorder's office, that provides the individual is to pay property taxes on the homestead is entitled to a standard deduction from the assessed value of the homestead. The auditor of the county shall record and make the deduction for the person qualifying for the deduction."

2. Records in the County Auditor's office (Real Property Maintenance Report) show that Nay Brothers Funeral Service, Inc., received homestead deductions and credits for the following residential properties:
 - a. Parcel Number 78-14-14-444-002.000-004 with a location address of 109 E. Main Street; Vevay, Indiana and
 - b. Property Number 78-14-14-444-003.000-004 with a location address of 208 Ferry Street, Vevay.

Property tax records available in the County Auditor's Office back to tax year 2000 payable 2001 showed that Nay Brothers Funeral Services, Inc., received homestead deductions on the above residential properties resulting in a total unauthorized tax benefit in the amount of \$14,769.89 as shown in the following schedule:

COUNTY CORONER
SWITZERLAND COUNTY
EXAMINATION RESULTS AND COMMENTS
(Continued)

<u>Property and Tax Year</u>	<u>Calculated Taxes without Homestead Deduction/ Credit</u>	<u>Actual Property Taxes Paid</u>	<u>Unauthorized Tax Benefit</u>
Property Located at 109 E. Main Street:			
2000 payable 2001	\$ 1,433.32	\$ 1,111.68	\$ 321.64
2001 payable 2002	1,523.17	1,182.80	340.37
2002 payable 2003	2,229.55	1,491.46	738.09
2003 payable 2004	2,356.53	1,628.16	728.37
2004 payable 2005	2,647.73	1,820.76	826.97
2005 payable 2006	2,801.04	1,790.66	1,010.38
2006 payable 2007	3,064.25	2,139.62	924.63
2007 payable 2008	3,099.28	1,248.72	1,850.56
2008 payable 2009	<u>3,748.64</u>	<u>1,932.50</u>	<u>1,816.14</u>
Totals for 109 E. Main Street	<u>22,903.51</u>	<u>14,346.36</u>	<u>8,557.15</u>
Property Located at 208 Ferry Street:			
2000 payable 2001	1,433.32	896.78	536.54
2001 payable 2002	1,267.78	954.46	313.32
2002 payable 2003	1,080.14	510.98	569.16
2003 payable 2004	1,061.44	501.58	559.86
2004 payable 2005	1,192.60	560.50	632.10
2005 payable 2006	1,261.66	544.92	716.74
2006 payable 2007	1,365.62	649.36	716.26
2007 payable 2008	1,383.90	330.80	1,053.10
2008 payable 2009	<u>1,670.62</u>	<u>554.96</u>	<u>1,115.66</u>
Totals for 208 Ferry Street	<u>11,717.08</u>	<u>5,504.34</u>	<u>6,212.74</u>
Total Unauthorized Tax Benefit	<u>\$ 34,620.59</u>	<u>\$ 19,850.70</u>	<u>\$ 14,769.89</u>

On April 7, 2011, we requested Rodney L. Nay, former Coroner and co-owner of Nay Brothers Funeral Service, Inc., to refund \$14,769.89 to Switzerland County. (See Summary, page 17)

COUNTY CORONER
SWITZERLAND COUNTY
EXIT CONFERENCE

The contents of this report were discussed on April 7, 2011, with Rodney L. Nay, former Coroner. The official response has been made a part of this report and may be found on pages 9 through 16.

The contents of this report were discussed on April 27, 2011, with Gayle A. Rayles, County Auditor; Brian L. Morton, President of the Board of County Commissioners; and W. Darrel Hansel, County Councilman.

OFFICIAL RESPONSE

State Board of Accounts
302 West Washington Street
Room E. 418
Indianapolis, Indiana 46204-2765

Issue 1:

This is a response to a complaint filed against me with the State Board of Accounts. I, Rodney Nay, a de-facto coroner of Switzerland County, Indiana was contacted in July of 2010 by an investigator for the State Board of Accounts, questions were asked about my personal property and my status as Coroner for Switzerland County. I served as Switzerland County Coroner to the end of my term on December 31, 2008. I completed all cases and all work expected of me by the people that elected me for this job. I had completed eight years of service to Switzerland County as the Coroner and had served prior to that period of years as the Deputy Coroner of Switzerland County of eight years, for a total of 16 years of service to the Coroner's office. I also had served since 1988 until I became a deputy coroner as a transportation service worker to the Switzerland County Coroner's Office under Coroner Carol Ann Sublett.

I, and my brother, Roger D. Nay, have served Switzerland County as the Coroners & Deputy Coroner since 1990 until 2008. Then my brother continued to serve as Deputy Coroner for Switzerland County, until he was let go by the current Coroner Lewis Fritter in January of 2010. Since that time period we have still had to cover the Switzerland County Coroners Office due to the Switzerland County Sheriff's Department cannot find the Current Coroner of Switzerland County to do his job, or let alone that no Deputy Coroner will answer the death call. So we drop what we are doing and take care of the citizens of Switzerland County, without billing Switzerland County or asking for anything in return. We also provide Morgue service to Switzerland County free of charge for the past twenty-one years and have asked for nothing in return.

I am deeply appalled by this complaint against my reputation. I, and my brother Roger D. Nay both own property in the adjoining Jefferson County. We own a funeral home (Haskell and Morrison Funeral Home at 208 Ferry Street in Vevay, Indiana) in Switzerland County and a funeral home in Jefferson County (Morgan & Nay Funeral Centre, 325 Demaree Drive in Madison, Indiana). We work an average of 12-16 hours a day, seven days a week we travel the distance of 25 miles between the funeral homes. We have both purchased additional homes in Jefferson County because of the hours we work. We both own homes in Switzerland County, because of the hours we work.

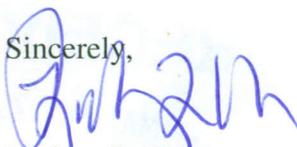
I was asked by the Democrat Party of Jefferson County to possibly run for Jefferson County Coroner, due to the fact I could not run in Switzerland County due to my two-term limit. So Marcia Smith had my voting record moved from Switzerland County to Jefferson County, I was a de-facto coroner and was told that would not be an issue on the residency since I owned property and homes in both counties.

I realize that you are asking for \$13,816.23 of my payroll returned, I really don't feel that is fair, because I did my job as coroner and completed all task asked of me. The Switzerland County Commissioners feel I did my job and understood this situation as well. So I ask that I not be penalized for trying to do my job and to help the residents of Switzerland County as well as the adjacent Jefferson County residents. If there was a problem in me doing my job as coroner, I would have thought the Switzerland County Commissioners and the Switzerland County Auditors Office would have asked me to resign my office, but I was never advised to do so by anyone, nor was this brought to my attention until the investigator called me. If you do request that I pay this back, this will be a great hardship for me. I have a daughter in college and I had not prepared myself for this. So I will need to work with you on a payment arrangement.

Issue 2:

My next issue deals with the unauthorized tax benefit that you state that I received. I have enclosed copies of all the deeds, I went to the Switzerland County Treasurer's Office, Recorder's Office and Auditors Office to find where myself or my brother or our spouses signed for the deductions we were given or to see if there was any notation that we were ever notified that we were not allowed these exemptions. Upon going there no one could find where on file in these offices were we ever made aware of this statute or that we had signed anything for these exemptions. There have been five auditors that dealt with this and none of them made us aware of it from 2000-2008. We personally appeared every-time we paid our property taxes and no auditor or treasurer made us aware of this issue. Upon asking the current treasurer and auditor about this they had no clue that this was a problem or issue, I asked them if they intended to notify other business people this could be a problem they stated they didn't even know where to start. You can ask us to repay this money, but I would feel that a statute of limitations would apply, this really was not a mistake on our part if we had known this at the time we would have paid the money asked of us. You can check our record we always paid our taxes on time every year, so there was nothing malicious done on our part. Again this is going to put a hardship on us financially for our businesses and us personally. I do ask that if you feel the need to ask us to pay this back that you would at least grant us a hearing with your board so that we could explain this in person. Again I would like to thank you for allowing myself to explain my side of the situation and to let you know that your investigators were very considerate and kind to my situation.

Sincerely,



Rodney L. Nay
Past Switzerland County Coroner
208 Ferry Street Vevay, Indiana 47043
812-701-5577

10252

Warranty Deed RECORD 105 PAGE 333

THIS INDENTURE WITNESSETH, That RODNEY NAY, SALLY NAY, ROGER NAY and LUANN NAY,

of Switzerland County, in the State of Indiana Convey and Warrant to NAY BROTHERS FUNERAL SERVICE, INCORPORATED, an Indiana Corporation,

of Switzerland County, in the State of Indiana, for and in consideration of the sum of One and No/100 Dollars (\$1.00) and other good and valuable consideration,

the receipt whereof is hereby acknowledged, the following described Real Estate in Switzerland County, in the State of Indiana, to-wit:

PARCEL #1: Being Lot No. One Hundred Forty-five (145) on the Original Plan of the Town of Vevay, said county and state, said lot fronting on Market street said town, and having a frontage of seventy-four and one-fourth (74 1/4) feet and extending back to the alley a distance of one hundred forty-two (142) feet.

ALSO: The northwest half of Lot 146, being 35.5 feet on Ferry Street and in depth 148.5 feet as shown on Original Plat of the Town of Vevay.

ALSO part Lot 146 in Original Town of Vevay: Beginning at a point on west line of said lot on Ferry Street 35.5 feet south of the northwest corner of said lot; thence in a southerly direction along the west line of said lot on Ferry Street 5 feet; thence in an easterly direction across the depth of said lot, 148 1/2 feet to Lot No. 145; thence in a northerly direction along the east line of said Lot 146, 5 feet to the land above-described; thence in a westerly direction 148.5 feet to place of beginning.

ALSO being a part of Lot No. 146 in the Original Town of Vevay, Indiana, and described as follows: Beginning on the west line of said lot at a point 40.5 feet south of the northwest corner of said lot and running thence easterly at right angles to Ferry Street line, a distance of 63 feet; thence at right angles in a southerly direction 22 feet; thence at right angles in a westerly direction 63 feet to Ferry Street; thence at right angles in a northerly direction 22 feet to the place of beginning.

ALSO, being a part of Lots No. 146 and 147 in the Original Town of Vevay, Indiana, and described as follows: Beginning on the east line of said lots at a point 40.5 feet south of the northeast corner of Lot No. 146 and running thence southerly 101.5 feet; thence at right angles in a westerly direction along the line of Market Street, a distance of 50.5 feet; thence at right angles in a northerly direction, a distance of 101.5 feet; thence at right angles in an easterly direction, a distance of 50.5 feet to the place of beginning.

[CONTINUED ON REVERSE SIDE]

In Witness Whereof, The said RODNEY NAY, SALLY NAY, ROGER NAY and LUANN NAY

have hereunto set their hands and seals, this 26th day of September 1990.

Signatures and seals of Rodney Nay, Roger Nay, Sally Nay, and Luann Nay.

STATE OF INDIANA, JEFFERSON COUNTY, ss:

Before me, the undersigned, a Notary Public in and for said County, this 26 day of September 1990, came RODNEY NAY, SALLY NAY, ROGER NAY AND LUANN NAY

and acknowledged the execution of the foregoing instrument.

Witness my hand and official seal.

My Commission expires October 6, 1991

Notary Public signature and address: Residing in Jefferson County, Indiana

This instrument prepared by: Lonnie D. Collins, 426 E. Main St., Madison, IN 47250. Lonnie D. Collins

WARRANTY DEED

RODNEY NAY, SALLY NAY, ROGER

NAY and LUANN NAY

NAY BROTHERS FUNERAL SERVICE,

INCORPORATED

Recorded for record this 18 90

day of _____ 18 90

at _____ o'clock _____ M, and

Recorded in Book No. _____ page _____

Recorder _____ Switzerland _____ County,

Duly entered for taxation this _____ day of _____ 18 90

Auditor's fee \$ _____

Auditor _____ Switzerland _____ County,

RECEIVED FOR RECORD

This 3 day of September 1997
at 11:56 o'clock A. M., and recorded in
Record 105 of page 333
Ray M. Morrison

Form No. 101-A

[LEGAL DESCRIPTION . . . CONTINUED FROM FRONT PAGE]:

ALSO, being a part of Lots 146 and 147 in the Original Town of Vevay, Indiana, and described as follows: Beginning on the south line of Lot No. 147 at a point 63 feet (in an easterly direction along the line of Market Street) from the southwest corner of said lot and running thence at right angles in an easterly direction along Market Street, a distance of 35 feet; thence at right angles in a northerly direction, a distance of 101.5 feet; thence at right angles in a westerly direction 35 feet; thence at right angles in a southerly direction, a distance of 101.5 feet to the place of beginning. EXCEPTING THEREFROM the following tract conveyed to Carroll Clements and Gladys Clements, husband and wife, by Ray Morrison, et al. by Warranty Deed dated June 13, 1950, and recorded in Deed Record 43, page 27 thereof, in the Recorder's Office of Switzerland County, Indiana: Being part of Lots 146 and 147 of the Original Town of Vevay, Indiana: Beginning at the southwest corner of lot known as No. 4 and sold to Ray Morrison and Nelson Haskell under dated of April 26, 1950, and running east 10 feet to Market Street; thence north 79.5 feet; thence west 10 feet; thence south 79.5 feet to the place of beginning on Market Street, and adjoining the property known as the Chateline property bought by Carroll Clements and wife on April 26, 1950, and duly recorded in Deed Record 43, page 1 of the Recorder's records of Switzerland County, Indiana.

EXCEPTING THEREFROM: A part of Lots 145, 146 and 147 in the Original Town of Vevay, located in Switzerland County, Indiana, described as follows: Beginning at the southeast corner of Lot 145; thence south 50 degrees 00 minutes 00 seconds west 149.75 feet to an iron bar; thence north 38 degrees 20 minutes 01 second west 82.88 feet to an iron bar; thence north 50 degrees 28 minutes 20 seconds east 147.34 feet to an iron bar on the east line of Lot 145; thence south 40 degrees 00 minutes 00 seconds east 81.63 feet to the point of beginning. (Said exception according to a survey made by Gary L. McAllister, R.L.S. #80399, dated July, 1990.)

PARCEL #II:
Part of Lot #137 in the Original Town of Vevay, Indiana, and described as follows: Beginning at the northeast corner of said lot on Main Street; thence in a southwesterly direction with the line of Main Street, 23 feet and 3 inches to a corner; thence at right angles with said Main Street across the entire length of said lot to an alley; thence in a northeasterly direction at right angles along the line of said alley 23 feet and 3 inches to the southeast corner of said lot; thence at right angles, following the line of said lot, in a northwesterly direction to the place of beginning.

ALSO, a part of Lot Number 138 of the Original Town of Vevay, Indiana: Beginning at the northwest corner of said lot on Main Street; thence, at right angles to said Main Street following the line of said lot to the southwest corner thereof on an alley; thence at right angles in a northeasterly direction, following the line of said alley, 10 feet and 3 inches to a corner on said alley; thence at right angles on a line parallel with the first described line to a point on the line of Main Street; thence at right angles in a southwesterly direction with the line of Main Street 20 feet and 3 inches to the place of beginning.

ALSO, a part of Lot No. 137 of the Original Town of Vevay, Indiana, described as follows, to-wit: Beginning on Main Street of said town 16 feet eastward from the northwest corner of said lot; thence eastward with said Main Street 35 feet; thence southward at right angles with said Main Street to an alley; thence, westward with the line of said alley, 35 feet; thence north to the place of beginning.

Being the same real estate conveyed to the Grantors herein by Corporate Warranty Deed dated July 28, 1990 and recorded July 31, 1990 in Deed Record 94, page 196, in the Recorder's Office of Switzerland County, Indiana.

9-8-1997
AUDITOR, SWITZERLAND COUNTY
Ray M. Morrison

Warranty Deed

THIS INDENTURE WITNESSETH, That LILLIAN HOUZE

of Switzerland County, in the State of Indiana Conveys and Warrants
to RODNEY L. NAY and SALLY NAY, husband and wife,

of Switzerland County, in the State of Indiana, for and in consideration of the sum of
One and No/100 Dollars (\$1.00) and other good and valuable consideration,

the receipt whereof is hereby acknowledged, the following described Real Estate in Switzerland County,
in the State of Indiana, to-wit:

Lots number 138 and 139 on the original plan of the Town of Vevay, Indiana, EXCEPTING therefrom ten (10) feet and three (3) inches off of the west side of said lot number 138, heretofore sold to Warren T. Sullivan, as shown in Deed Record Number 22, page 577 in the Recorder's Office in Switzerland County, Indiana, ALSO EXCEPTING: sixty-two (62) feet off of the east side of Lot 139, heretofore sold to Forrest A. Griffith on February 4, 1922, and recorded in Deed Record 29, page 421 of the Recorder's Records of Switzerland County, Indiana.

Being and intended to be the same real estate conveyed to Lillian Houze, grantor herein, by two deeds, one dated December 21, 1984, and recorded in Deed Record 87, page 310, Recorder's Office of Switzerland County, Indiana, and another deed dated December 27, 1984, and recorded in Deed Record 87, page 310, Recorder's Office of Switzerland County, Indiana.

Grantor shall pay real estate taxes due in May, 1989. Grantees shall pay all subsequent taxes.

Possession shall be given at closing.

RECEIVED FOR RECORD

the 20 day of Jan 19 89
at 10:50 o'clock A.M. and recorded in
Record 92 at page 222

Nancy J. Westward
Recorder Switzerland County Vevay, Indiana

DULY ENTERED FOR TAXATION:

January 18, 19 89
AUDITOR, SWITZERLAND COUNTY
Kathy L. Carfield

In Witness Whereof, The said LILLIAN HOUZE

has hereunto set her hand and seal, this 3rd day of January 1989.

_____(Seal) *Lillian Houze* _____(Seal)
LILLIAN HOUZE

_____(Seal) _____(Seal)

_____(Seal) _____(Seal)

STATE OF INDIANA, JEFFERSON COUNTY, ss:

Before me, the undersigned, a Notary Public in and for said County, this
3rd day of January 1989, came
Lillian Houze

, and acknowledged the execution of the foregoing instrument.

Witness my hand and official seal.

My Commission expires *4-17-91*

Linda L. Ralston Notary Public
Residing in Jefferson County, Indiana
L. NOA L. RALSTON

This instrument prepared by: Lonnie D. Collins, Attorney-at-Law, Madison, Indiana.

#6303

Warranty Deed

RECORD 103 PAGE 296

THIS INDENTURE WITNESSETH, That RODNEY L. NAY AND SALLY NAY, HUSBAND AND WIFE,

of SWITZERLAND County, in the State of INDIANA Convey and Warrant
to NAY BROTHERS FUNERAL HOME INC. D/B/A HASKELL & MORRISON FUNERAL HOME

of SWITZERLAND County, in the State of INDIANA, for and in consideration of the sum of
ONE DOLLAR (\$1.00) and other good and valuable consideration,

the receipt whereof is hereby acknowledged, the following described Real Estate in SWITZERLAND County,
in the State of Indiana, to wit:

Lots number 138 and 139 on the original plan of the Town of Vevay, Indiana, **EXCEPTING** therefrom ten (10) feet and three (3) inches off of the west side of said lot number 138, heretofore sold to Warren T. Sullivan, as shown in Deed Record Number 22, page 577 in the Recorder's Office in Switzerland County, Indiana, **ALSO EXCEPTING:** sixty-two (62) feet off the east side of Lot 139, heretofore sold to Forrest A. Griffith on February 4, 1922, and recorded in Deed Record 29, Page 421 of the Recorder's records of Switzerland County, Indiana.

Being and intended to be the same real estate as conveyed to Grantors in Warranty Deed dated January 3, 1989 and recorded January 20, 1989 in Deed Record 92, Page 222 in the Recorder's Office, Switzerland County, Indiana.

End of Legal

DULY ENTERED FOR TAXATION
5-25 19 96
AUDITOR, SWITZERLAND COUNTY

Ronald W. Schatz

The undersigned hereby represent that this real estate is not "property" as defined in Indiana Code 13-7-22, 5-6, and is not, and has not been used as a landfill or dump, and contains no underground storage tanks or toxic or hazardous waste or materials, and that no disclosure statement under Indiana Code 13-7-22, 5-6, et seq. (Indiana Responsible Transfer Law) is required for this transaction.

In Witness Whereof, The said GRANTORS

have hereunto set THEIR handS) and sealS, this 27th day of March 1996
Rodney L. Nay (Seal) *Sally Nay* (Seal)
RODNEY L. NAY (Seal) SALLY NAY (Seal)
____ (Seal) _____ (Seal)

STATE OF INDIANA, JEFFERSON COUNTY, ss:

Before me, the undersigned, a Notary Public in and for said County, this

27th day of March 19, 96 came

RODNEY L. NAY AND SALLY NAY, and acknowledged the execution of the foregoing instrument.

Witness my hand and official seal.

My Commission expires 10-10-99

This instrument prepared by:
John C. Eckert of

ECKERT, ALCORN & GOERING
Attorneys At Law

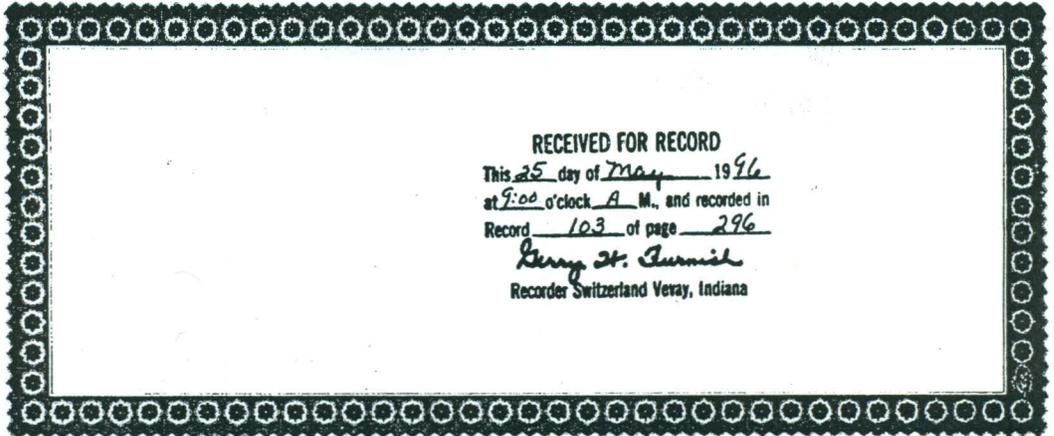
1327 Iroquois Drive, P.O. Box 826, Madison, Indiana 47250

Michelle R. Nebel Notary Public
Michelle R. Nebel, now residing in
Jefferson County

Return recorded instrument to: NAY BROTHERS FUNERAL HOME, INC. D/B/A HASKELL & MORRISON FUNERAL HOME

Send tax statements to: Rodney L. Nay 208 Ferry Street Vevay, In. 47043

RECORD 103 PAGE 296



RECEIVED FOR RECORD

This 25 day of May, 1996

at 9:00 o'clock A. M., and recorded in

Record 103 of page 296

Gerry H. Furnish
Recorder Switzerland Veray, Indiana

File Edit View Applications Tools Window Help

Go [Navigation icons] 2010 Pay 2011 [Help icons]

Real type Real

Property 78-14-14-444-002.000-004

Identification | Address | Valuations | Taxes | Transfers | Specials | Notes | Adjustments | Lender

Property Transfer Card Information

Transfer Date Type & Status	From Property Number	To Deeded Owner & Owner Address	To Legal Description	Instrument Date & Type	From Deed Owner
5/14/2004 Change Owner Complete	004-014-14-444-002-000	Nay Brothers Funeral Services Nay Brothers Funeral Services 208 Ferry ST Vevay IN 47043 USA	ORIGINAL PT LOTS 138 & 139	4/14/2004 Warranty Deed 18959	Nay Brothe Nay Brothe 208 Ferry Vevay IN 4
*					

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Split Detail

COUNTY CORONER
SWITZERLAND COUNTY
SUMMARY

	<u>Charges</u>	<u>Credits</u>	<u>Balance Due</u>
Rodney L. Nay, former Coroner:			
Residence of Coroner, pages 4 and 5	\$ 13,816.23	\$	\$
Unauthorized Tax Benefit, pages 5 through 7	14,769.89		
Reimbursed by Rodney L. Nay, Check No. 39069	<u> </u>	<u>14,769.89</u>	<u>13,816.23</u>
 Totals	 <u>\$ 28,586.12</u>	 <u>\$ 14,769.89</u>	 <u>\$ 13,816.23</u>

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AFFIDAVIT

STATE OF INDIANA)
Scott) COUNTY)

We, Richard N. Ahlrich and Ron Robertson, Field Examiners, being duly sworn on our oaths, state that the foregoing report based on the official records of the County Coroner, Switzerland County, Indiana, for the period from January 1, 2008 to December 31, 2009, is true and correct to the best of our knowledge and belief.

Richard N Ahlrich

Ron Robertson

Field Examiners

Subscribed and sworn to before me this 15th day of June, 2011.

Sean S. White

Clerk of the Circuit Court