

## TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE

### Notice of Public Hearing LSA Document #08-603

#### *Notice of Public Hearing*

Under IC 4-22-2-24, notice is hereby given that on October 29, 2008, at 9:00 a.m. in the Department of Local Government Finance Conference Room at the Indiana Government Center-North, 100 N. Senate Ave., Room N1058, Indianapolis, Indiana 46204, the Department of Local Government Finance will hold a public hearing on the proposed rule for the repeal of 50 IAC 17 governing administrative procedures before the State Board of Tax Commissioners' Division of Appeals which has been superseded by 52 IAC 2 promulgated by the Indiana Board of Tax Review. The proposed rule will be effective 30 days after filing with the Publisher.

The Department of Local Government Finance (Department) finds the rule necessary to ensure the public is not confused or misled with respect to the procedures for property tax assessment appeals. Public Law 198-2001 repealed the statutes that assigned property tax assessment appeals to the Department's (former) Board of Tax Commissioners. Public Law 198-2001 added IC 6-1.5-6 which required the Indiana Board of Tax Review (Board) to adopt rules and procedures governing practice before the Board. The Board thereafter adopted 52 IAC 2 which currently governs property tax assessment appeals.

Because no financial impact is expected as a result of this rule, and because the rule simply repeals superseded procedures, no supporting data, studies, or analyses were relied upon by the Department in its determination that the rule will have no fiscal impact on State or local government. No revenues, appropriations, distributions, or expenditures will be required as a result of the repeal of 50 IAC 17. The rule will have no impact on small businesses.

Copies of the rule are available on the Department of Local Government Finance website at [www.in.gov/dlgf](http://www.in.gov/dlgf).

Copies of the rule are on file at the Department of Local Government Finance, Indiana Government Center-North, 100 North Senate Avenue, Room 1058, and the Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana 46204, and are open for public inspection.

Cheryl Musgrave  
Commissioner  
Department of Local Government Finance