

Economic Impact Statement
LSA Document #06-172

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses**Estimated Number of Small Businesses Subject to This Rule:**

The Department estimates that a number of persons that may be employed by small businesses may be impacted by this rule. The rule increases continuing education requirements for persons desiring to maintain their Level One and Level Two assessor-appraiser certification. Any business that employs a Level One or Level Two assessor-appraiser may be impacted in a minor way by the rule. The Department estimates that the number of small businesses impacted would be fewer than 50 statewide.

Estimated Average Annual Administrative Costs That Small Businesses Will Incur:

The Department estimates that affected small businesses will incur minimal administrative expenses resulting from the registration for and attendance at continuing education courses. Continuing education courses are offered by the Department at no cost to the assessor-appraiser. There are also other educational programs that qualify for continuing education credit that charge fees. The Department does not regulate which courses must be attended – the rule only requires that a minimum number of hours of course work be completed.

Estimated Total Annual Economic Impact on Small Businesses:

The Department estimates that there will be minimal impact on small businesses as a result of compliance with this rule.

- **Justification of Requirements or Costs on Small Businesses Where Rule Is Not Expressly Required by Law:** Small businesses may incur minor administrative costs, such copying and mailing registration forms as a result of compliance with the rule. Assessor-appraiser employees may also be required to be out of the office to attend continuing education courses. These requirements are justified by the state's interest in maintaining qualified and highly educated assessor-appraiser professionals.
- **Supporting Data, Studies, and Analyses:** The Department reviewed the continuing education program records maintained by the Department's training staff. The Department also reviewed the Indiana Fiscal Policy Institute's Statewide Property Tax Equalization Study's findings on assessment education and training.

Regulatory Flexibility Analysis of Alternative Methods:

The Department has reviewed alternate hour of course work requirements for assessor-appraisers and determined the proposed rule to best effectuate the intent of promoting qualified and highly educated assessor-appraisers.

- **Explanation of Preliminary Determination:** The Department determined that it was appropriate to increase the number of hours of course work required in response to various criticisms of assessment practices in Indiana.
- **Supporting Data, Studies, and Analyses:** In determining the hours of course work to be required by the rule, the Department relied on information from the Assessment Division including contact with assessor-appraisers from throughout the state. The Department also reviewed the Indiana Fiscal Policy Institute's Statewide Property Tax Equalization Study's findings on assessment education and training. See also, the Department's Cost-Benefit Analysis for details on alternatives considered.

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