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**TITLE 52 INDIANA BOARD OF TAX REVIEW**

**Notice of Intent to Adopt a Rule**

LSA Document #06-571

Under [IC 4-22-2-23](#), the Indiana Board of Tax Review intends to adopt a rule concerning the following:

**OVERVIEW:** Adds [52 IAC 1-1-7](#) concerning definitions of terms used in the rules for local unit of government representatives. Adds [52 IAC 1-2-1.1](#) establishing rules for local unit of government representatives. Adds [52 IAC 2-1-2.1](#) to incorporate the Indiana Rules of Trial Procedure. Amends [52 IAC 1](#) concerning tax representatives. Amends [52 IAC 2](#) regarding the procedural rules for practice before the board. Amends [52 IAC 3](#) regarding the board's small claims procedures. Submit questions or comments to the Indiana Board of Tax Review, Attention: Carol S. Comer, Indiana Government Center-North, 100 North Senate Avenue, Room N1058(A), Indianapolis, Indiana 46204, or by electronic mail to [ccomer@ibtr.in.gov](mailto:ccomer@ibtr.in.gov). Statutory authority: [IC 6-1.5-6](#).

For purposes of [IC 4-22-2-28.1](#), the Small Business Regulatory Coordinator for this rule is:

Carol S. Comer, Senior Administrative Law Judge  
Indiana Board of Tax Review  
Indiana Government Center-North  
100 North Senate Avenue, Room N1058(A)  
Indianapolis, Indiana 46204  
(317) 232-3776  
[ccomer@ibtr.in.gov](mailto:ccomer@ibtr.in.gov)

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