

Notice of Public Hearing
LSA Document #06-571

Notice of Public Hearing

Under [IC 4-22-2-24](#), notice is hereby given that on October 1, 2007, at 1:00 p.m., at the Indiana Government Center-North, 100 North Senate Avenue, Room N1058(A), Indianapolis, Indiana, the Indiana Board of Tax Review will hold a public hearing on amendments to [52 IAC 1](#), [52 IAC 2](#), and [52 IAC 3](#) to include, but may not be limited to, incorporating the trial rules; allowing representation by a guardian or a local government representative; allowing service by express carrier; clarifying filing dates and location; allowing multiple parcels to be filed on a single petition; clarifying that hearings will be structured and orderly and may be held at the board's central offices; clarifying that parties must pay the cost of arbitration if alternative dispute resolution is chosen; allowing prehearing conferences and posthearing evidence in small claims; requiring exchange of evidence in small claims only where the evidence is requested by another party; and making the rules regarding hearsay consistent in small claims and in the board's regular proceedings.

The Indiana Board of Tax Review has authority to adopt these rules under [IC 6-1.5-6-1](#) and [IC 6-1.5-6-2](#). In accordance with [IC 4-22-2-24\(d\)\(3\)](#), the proposed rule imposes requirements and costs on regulated entities. The purpose of this rule is to amend the Board's rules to comply with the changes made by Senate Enrolled Act 287 (effective July 1, 2007) and to amend its existing rules for clarity and efficiency.

Copies of these rules are now on file at the Indiana Government Center-North, 100 North Senate Avenue, Room N1058(A) and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Carol S. Comer
Senior Administrative Law Judge
Indiana Board of Tax Review

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