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**TITLE 52 INDIANA BOARD OF TAX REVIEW**

**Administrative Rules Oversight Committee Notice**  
**60 Day Requirement ([IC 4-22-2-19](#))**  
LSA Document #06-571

May 29, 2007

Sen. R. Michael Young, Chairperson  
Administrative Rules Oversight Committee  
c/o Legislative Services Agency  
200 West Washington Street, Suite 301  
Indianapolis, IN 46204

Re: Rules proposed pursuant to Ind. Code §§ 6-1.5-6-1 and 6-1.5-6-2

Dear Chairperson:

Pursuant to Ind. Code § 6-1.5-6-1 (P.L.198-2001, effective January 1, 2002), the Indiana Board of Tax Commissioners (the Board) may adopt rules to govern the practice of representatives in proceedings before the Board. Further, pursuant to Ind. Code § 6-1.5-6-2 (P.L.245-2003, effective July 1, 2003), the Board may adopt rules to establish procedures for the conduct of proceedings before the Board. The Board adopted rules governing the practice of representatives in proceedings on February 13, 2003. See [52 IAC 1](#) et seq. Similarly, the Board adopted rules establishing procedures for the conduct of proceedings before the Board on January 26, 2004. See [52 IAC 2](#) et seq. and [52 IAC 3](#) et seq. For several years, the Board has held administrative review proceedings under its promulgated rules. In this time, the Board has identified issues that were omitted in its rules and rules that need clarification for continued smooth operation of its administrative review functions.

Further, effective July 1, 2007, Senate Enrolled Act 287 imposes new procedures for the appeal of property tax assessments. While the Board is amending its rules to comply with the changes made by SEA 287, it is also amending its rules to clarify the Board's existing rules. Thus, to the extent that Ind. Code § 4-22-2-19 (c) applies, the Board is providing notice.

The Indiana Board of Tax Review is, therefore, notifying the Administrative Rules Oversight Committee of its intent to promulgate rules under Ind. Code §§ 6-1.5-6-1 and 6-1.5-6-2 to amend and supplement its existing procedural rules at [52 IAC 1](#), [52 IAC 2](#) and [52 IAC 3](#). A notice of intent was published on December 6, 2006 [*December 13, 2006*].

If you have any questions, I can be reached at 232-3753.

Very truly yours,

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Commissioner, Indiana Board of Tax Review

*Posted: 11/14/2007 by Legislative Services Agency*  
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