
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., at the Indiana Government Center North, 100 North Senate Avenue, Room N1058, Department of Local Government Finance Conference Room, Indianapolis, Indiana, the Department of Local Government Finance will hold a public hearing on a proposed rule to repeal [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governing administrative procedures before the State Board of Tax Commissioners' Division of Appeals, which has been superseded by [52 IAC 2](#) promulgated by the Indiana Board of Tax Review.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 Department of Local Government Finance (Department) finds the rule necessary to ensure the public is not confused or mislead 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 Public Law 198-2001 repealed the statutes that assigned property tax assessment appeals to the Department's (former) Board of Tax Commissioners.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 Because no financial impact is expected as a result of this rule, and because the rule simply repeals superseded procedures, no supporting data, studies, or analyses were relied upon by the Department in its determination that the rule will have no fiscal impact on state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 these rules are available on the Department of Local Government Finance website at www.in.gov/dlgf.

Copies of these rules are on file at the Indiana Government Center North, 100 North Senate Avenue, Room 1058 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.

Cheryl Musgrave
Commissioner
Department of Local Government Finance

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