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**TITLE 50 DEPARTMENT OF LOCAL GOVERNMENT FINANCE**

**Notice of Intent to Adopt a Rule**

LSA Document #08-884

Under [IC 4-22-2-23](#), the Department of Local Government Finance intends to adopt a rule concerning the following:

**OVERVIEW:** Amends [50 IAC 3.3-2-2](#) to clarify the definition of "annually assessed mobile home". Amends [50 IAC 3.3-2-3](#) to add "manufactured home" to the definition of "mobile home". Adds [50 IAC 3.3-2-3.5](#) to define "permanent foundation". Amends [50 IAC 3.3-2-4](#) to clarify the definition of "real property mobile home". Amends [50 IAC 3.3-3-1](#) to add "county assessor or township assessor, if any" and requires use of residential cost schedule A. Adds [50 IAC 3.3-3-2](#) regarding liability for property tax. Amends [50 IAC 3.3-5-1](#) to add "county assessor or township assessor, if any". Written comments should be addressed to Catherine H. Wolter, Attorney for the Department of Local Government Finance, Indiana Government Center North, 100 North Senate Avenue, Room 1058(B), Indianapolis, IN 46204. Statutory authority: I C 6-1.1-4-26; [IC 6-1.1-7-2](#); [IC 6-1.1-31-1](#).

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

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