

Economic Impact Statement
LSA Document #12-290

IC 4-22-2.1-5 Statement Concerning Rules Affecting Small Businesses

Estimated Number of Small Businesses Impacted by this Rule:

The Department of Local Government Finance (Department) estimates that no small businesses will be impacted by this rule. The proposed rule amends [50 IAC 26-18-1](#) and [50 IAC 26-18-6](#) to preserve the certification schedule for computer systems used by Indiana counties for the administration of property tax assessment. The rule itself is "business neutral" in that it should have no direct or indirect effect on business.

Estimated Average Annual Administrative Costs That Small Businesses Will Incur:

The Department estimates that no small businesses will incur additional administrative expenses resulting from this rule because no additional reporting or filing requirements will be added by the rule. The rule simply preserves the schedule for computer system certification with the Department.

Estimated Total Annual Economic Impact on Small Businesses:

The Department estimates that there will be no financial impact on small businesses as a result of this rule. Small businesses will have no additional responsibilities associated with this rule.

- **Supporting Data, Studies, and Analyses:** Because no financial impact is expected as a result of this rule, no supporting data, studies, or analyses were relied upon by the agency in its determination.

Justification of Requirement or Cost:

[IC 6-1.1-31.5](#) requires that computer systems used by counties for property tax assessment purposes must be certified by the Department. This statute also requires the Department to adopt rules for the certification of these computer systems. The proposed rule simply preserves the current schedule for certification.

Regulatory Flexibility Analysis of Alternative Methods:

The purpose of the rule is simply to preserve the schedule for certification of computer systems. Thus, the Department did not conduct a regulatory flexibility analysis of alternative methods. Additionally, because no financial impact is expected as a result of compliance with this rule, neither less stringent nor more simplified requirements are necessary for this rule.

- **Supporting Data, Studies, and Analyses:** Because of the nature of the rule, no supporting data, studies, or analyses were conducted.

Posted: 07/25/2012 by Legislative Services Agency

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