

ARTICLE 2.2. REAL ESTATE PROPERTY ASSESSMENT

Rule 1.	Definitions
Rule 2.	Procedures for Real Property Assessment (Repealed)
Rule 3.	Determination of Property as Real or Personal (Repealed)
Rule 4.	Residential, Commercial, Industrial Land, and Agricultural Homesites
Rule 5.	Land; Agricultural Use (Repealed)
Rule 6.	General Residential and Agricultural (Repealed)
Rule 7.	Residential Dwelling Units
Rule 8.	Mobile Homes and Manufactured Homes (Repealed)
Rule 9.	Residential Yard and Agricultural Improvements (Repealed)
Rule 10.	General Commercial and Industrial
Rule 11.	General Commercial Models
Rule 12.	Commercial and Industrial Yard Improvements
Rule 13.	Special Use Commercial Properties (Repealed)
Rule 14.	Utility Property (Repealed)
Rule 15.	Unit-in-Place (Repealed)
Rule 16.	Miscellaneous Information

Rule 1. Definitions

50 IAC 2.2-1-1	Real estate appraisal terms (Repealed)
50 IAC 2.2-1-2	"Actual age" defined (Repealed)
50 IAC 2.2-1-3	"Ad valorem tax" defined (Repealed)
50 IAC 2.2-1-4	"Agricultural property" defined (Repealed)
50 IAC 2.2-1-5	"Appraisal" defined (Repealed)
50 IAC 2.2-1-6	"Appraisal schedule" defined (Repealed)
50 IAC 2.2-1-7	"Appraiser" defined (Repealed)
50 IAC 2.2-1-8	"Assessed value" or "assessed valuation" defined (Repealed)
50 IAC 2.2-1-9	"Assessing" defined (Repealed)
50 IAC 2.2-1-10	"Assessment" defined (Repealed)
50 IAC 2.2-1-11	"Assessment date" defined (Repealed)
50 IAC 2.2-1-12	"Assessment notice" or "Form 11" defined (Repealed)
50 IAC 2.2-1-13	"Assessment period" defined (Repealed)
50 IAC 2.2-1-14	"Assessment roll" defined (Repealed)
50 IAC 2.2-1-15	"Assessor" defined (Repealed)
50 IAC 2.2-1-16	"Base price" defined (Repealed)
50 IAC 2.2-1-17	"Blighted area" defined (Repealed)
50 IAC 2.2-1-18	"Board of review" defined (Repealed)
50 IAC 2.2-1-19	"Cost approach" defined (Repealed)
50 IAC 2.2-1-20	"Depreciation" defined (Repealed)
50 IAC 2.2-1-21	"Depreciation allowance" defined (Repealed)
50 IAC 2.2-1-22	"Design factor" defined (Repealed)
50 IAC 2.2-1-23	"Deterioration" defined (Repealed)
50 IAC 2.2-1-24	"Economic obsolescence" defined (Repealed)
50 IAC 2.2-1-25	"Effective age" defined (Repealed)
50 IAC 2.2-1-25.1	"Effective age" defined (Repealed)
50 IAC 2.2-1-26	"Effective assessment date" defined (Repealed)
50 IAC 2.2-1-27	"Equalization" defined (Repealed)
50 IAC 2.2-1-28	"Equity" defined (Repealed)
50 IAC 2.2-1-29	"Functional obsolescence" defined (Repealed)
50 IAC 2.2-1-30	"Grade" defined (Repealed)
50 IAC 2.2-1-31	"Grade factor" defined (Repealed)
50 IAC 2.2-1-32	"Gross area" defined (Repealed)

50 IAC 2.2-1-33	"Industrial property" defined (Repealed)
50 IAC 2.2-1-34	"Lister" defined (Repealed)
50 IAC 2.2-1-35	"Mass appraisal" defined (Repealed)
50 IAC 2.2-1-36	"Mineral rights" defined (Repealed)
50 IAC 2.2-1-37	"Model method" defined (Repealed)
50 IAC 2.2-1-38	"Modernization" defined (Repealed)
50 IAC 2.2-1-39	"Neighborhood" defined (Repealed)
50 IAC 2.2-1-40	"Obsolescence" defined (Repealed)
50 IAC 2.2-1-41	"Overassessed" defined (Repealed)
50 IAC 2.2-1-42	"Parcel" defined (Repealed)
50 IAC 2.2-1-43	"Permanent parcel number" defined (Repealed)
50 IAC 2.2-1-44	"Personal property" defined (Repealed)
50 IAC 2.2-1-45	"Property class" defined (Repealed)
50 IAC 2.2-1-46	"Property inspection" defined (Repealed)
50 IAC 2.2-1-47	"Property record card" defined (Repealed)
50 IAC 2.2-1-48	"Public utility property" defined (Repealed)
50 IAC 2.2-1-49	"Real estate" defined (Repealed)
50 IAC 2.2-1-50	"Real property" defined (Repealed)
50 IAC 2.2-1-51	"Reassessment" defined (Repealed)
50 IAC 2.2-1-52	"Replacement cost" defined (Repealed)
50 IAC 2.2-1-53	"Residential property" defined (Repealed)
50 IAC 2.2-1-53.5	"Riverboat" defined (Repealed)
50 IAC 2.2-1-54	"Salvage value" defined (Repealed)
50 IAC 2.2-1-55	"Soil productivity" defined (Repealed)
50 IAC 2.2-1-56	"Sound value estimate" defined (Repealed)
50 IAC 2.2-1-57	"Tax bill" defined (Repealed)
50 IAC 2.2-1-58	"Tax district" defined (Repealed)
50 IAC 2.2-1-59	"Tax levy" defined (Repealed)
50 IAC 2.2-1-60	"Tax rate" defined (Repealed)
50 IAC 2.2-1-61	"Underassessed" defined (Repealed)
50 IAC 2.2-1-62	"Uniformity" defined (Repealed)
50 IAC 2.2-1-63	"Unit cost or price" defined (Repealed)

50 IAC 2.2-1-1 Real estate appraisal terms (Repealed)

Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-2 "Actual age" defined (Repealed)

Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-3 "Ad valorem tax" defined (Repealed)

Sec. 3. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-4 "Agricultural property" defined (Repealed)

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-5 "Appraisal" defined *(Repealed)*

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-6 "Appraisal schedule" defined *(Repealed)*

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-7 "Appraiser" defined *(Repealed)*

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-8 "Assessed value" or "assessed valuation" defined *(Repealed)*

Sec. 8. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-9 "Assessing" defined *(Repealed)*

Sec. 9. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-10 "Assessment" defined *(Repealed)*

Sec. 10. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-11 "Assessment date" defined *(Repealed)*

Sec. 11. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-12 "Assessment notice" or "Form 11" defined *(Repealed)*

Sec. 12. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-13 "Assessment period" defined *(Repealed)*

Sec. 13. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-14 "Assessment roll" defined *(Repealed)*

Sec. 14. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

2002)

50 IAC 2.2-1-15 "Assessor" defined (Repealed)

Sec. 15. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-16 "Base price" defined (Repealed)

Sec. 16. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-17 "Blighted area" defined (Repealed)

Sec. 17. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-18 "Board of review" defined (Repealed)

Sec. 18. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-19 "Cost approach" defined (Repealed)

Sec. 19. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-20 "Depreciation" defined (Repealed)

Sec. 20. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-21 "Depreciation allowance" defined (Repealed)

Sec. 21. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-22 "Design factor" defined (Repealed)

Sec. 22. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-23 "Deterioration" defined (Repealed)

Sec. 23. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-24 "Economic obsolescence" defined (Repealed)

Sec. 24. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-25 "Effective age" defined (Repealed)

Sec. 25. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)

50 IAC 2.2-1-25.1 "Effective age" defined (Repealed)

Sec. 25.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-26 "Effective assessment date" defined (Repealed)

Sec. 26. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-27 "Equalization" defined (Repealed)

Sec. 27. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-28 "Equity" defined (Repealed)

Sec. 28. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-29 "Functional obsolescence" defined (Repealed)

Sec. 29. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-30 "Grade" defined (Repealed)

Sec. 30. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-31 "Grade factor" defined (Repealed)

Sec. 31. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-32 "Gross area" defined (Repealed)

Sec. 32. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-33 "Industrial property" defined (Repealed)

Sec. 33. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-34 "Lister" defined (Repealed)

Sec. 34. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-35 "Mass appraisal" defined *(Repealed)*

Sec. 35. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-36 "Mineral rights" defined *(Repealed)*

Sec. 36. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-37 "Model method" defined *(Repealed)*

Sec. 37. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-38 "Modernization" defined *(Repealed)*

Sec. 38. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-39 "Neighborhood" defined *(Repealed)*

Sec. 39. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-40 "Obsolescence" defined *(Repealed)*

Sec. 40. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-41 "Overassessed" defined *(Repealed)*

Sec. 41. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-42 "Parcel" defined *(Repealed)*

Sec. 42. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-43 "Permanent parcel number" defined *(Repealed)*

Sec. 43. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-1-44 "Personal property" defined *(Repealed)*

Sec. 44. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1,*

2002)

50 IAC 2.2-1-45 "Property class" defined (Repealed)

Sec. 45. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-46 "Property inspection" defined (Repealed)

Sec. 46. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-47 "Property record card" defined (Repealed)

Sec. 47. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-48 "Public utility property" defined (Repealed)

Sec. 48. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-49 "Real estate" defined (Repealed)

Sec. 49. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-50 "Real property" defined (Repealed)

Sec. 50. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-51 "Reassessment" defined (Repealed)

Sec. 51. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-52 "Replacement cost" defined (Repealed)

Sec. 52. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-53 "Residential property" defined (Repealed)

Sec. 53. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-53.5 "Riverboat" defined (Repealed)

Sec. 53.5. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-54 "Salvage value" defined (Repealed)

Sec. 54. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-55 "Soil productivity" defined (Repealed)

Sec. 55. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-56 "Sound value estimate" defined (Repealed)

Sec. 56. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-57 "Tax bill" defined (Repealed)

Sec. 57. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-58 "Tax district" defined (Repealed)

Sec. 58. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-59 "Tax levy" defined (Repealed)

Sec. 59. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-60 "Tax rate" defined (Repealed)

Sec. 60. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-61 "Underassessed" defined (Repealed)

Sec. 61. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-62 "Uniformity" defined (Repealed)

Sec. 62. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-1-63 "Unit cost or price" defined (Repealed)

Sec. 63. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 2. Procedures for Real Property Assessment (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 3. Determination of Property as Real or Personal (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 4. Residential, Commercial, Industrial Land, and Agricultural Homesites

50 IAC 2.2-4-1	Primary definitions (Repealed)
50 IAC 2.2-4-2	County land valuation commission (Repealed)
50 IAC 2.2-4-3	State board review of commission results (Repealed)
50 IAC 2.2-4-4	Land value maps (Repealed)
50 IAC 2.2-4-5	Methods of evaluating sales information (Repealed)
50 IAC 2.2-4-6	Unit values (Repealed)
50 IAC 2.2-4-7	Platted lots; improved vacant lots (Repealed)
50 IAC 2.2-4-8	Platted lots; depth (Repealed)
50 IAC 2.2-4-9	Platted lots; effective frontage and depth (Repealed)
50 IAC 2.2-4-10	Platted lots; property record card calculations (Repealed)
50 IAC 2.2-4-11	Platted lots; front foot values (Repealed)
50 IAC 2.2-4-12	Platted lots; influence factors (Repealed)
50 IAC 2.2-4-13	Residential acreage and agricultural homesite (Repealed)
50 IAC 2.2-4-14	Residential acreage and agricultural homesite; property record card (Repealed)
50 IAC 2.2-4-15	Residential acreage and agricultural homesite; indicated base rates (Repealed)
50 IAC 2.2-4-16	Residential acreage and agricultural homesite; influence factors (Repealed)
50 IAC 2.2-4-17	Commercial and industrial acreage (Repealed)
50 IAC 2.2-4-18	Reporting commission results to the state board of tax commissioners (Repealed)
50 IAC 2.2-4-19	Standard depth tables and summary report forms (Repealed)

50 IAC 2.2-4-1 Primary definitions (Repealed)

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-2 County land valuation commission (Repealed)

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 29, 1998, 11:59 a.m.: 21 IR 3697)*

50 IAC 2.2-4-3 State board review of commission results (Repealed)

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 29, 1998, 11:59 a.m.: 21 IR 3697)*

50 IAC 2.2-4-4 Land value maps (Repealed)

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 29, 1998, 11:59 a.m.: 21 IR 3697)*

50 IAC 2.2-4-5 Methods of evaluating sales information (Repealed)

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-6 Unit values (Repealed)

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-7 Platted lots; improved vacant lots *(Repealed)*

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-8 Platted lots; depth *(Repealed)*

Sec. 8. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-9 Platted lots; effective frontage and depth *(Repealed)*

Sec. 9. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-10 Platted lots; property record card calculations *(Repealed)*

Sec. 10. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-11 Platted lots; front foot values *(Repealed)*

Sec. 11. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-12 Platted lots; influence factors *(Repealed)*

Sec. 12. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-13 Residential acreage and agricultural homesite *(Repealed)*

Sec. 13. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-14 Residential acreage and agricultural homesite; property record card *(Repealed)*

Sec. 14. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-15 Residential acreage and agricultural homesite; indicated base rates *(Repealed)*

Sec. 15. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-4-16 Residential acreage and agricultural homesite; influence factors *(Repealed)*

Sec. 16. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

2002)

50 IAC 2.2-4-17 Commercial and industrial acreage (Repealed)

Sec. 17. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-4-18 Reporting commission results to the state board of tax commissioners (Repealed)

Sec. 18. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-4-19 Standard depth tables and summary report forms (Repealed)

Sec. 19. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 5. Land; Agricultural Use (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 6. General Residential and Agricultural (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 7. Residential Dwelling Units

50 IAC 2.2-7-1	Property record card abbreviations (Repealed)
50 IAC 2.2-7-2	Measurements and calculations (Repealed)
50 IAC 2.2-7-3	Story descriptions (Repealed)
50 IAC 2.2-7-4	Garages and carports (Repealed)
50 IAC 2.2-7-5	Exterior features (Repealed)
50 IAC 2.2-7-6	Grade (Repealed)
50 IAC 2.2-7-7	Data collection (Repealed)
50 IAC 2.2-7-7.1	Data collection (Repealed)
50 IAC 2.2-7-8	Pricing (Repealed)
50 IAC 2.2-7-8.1	Pricing (Repealed)
50 IAC 2.2-7-9	Dwelling depreciation (Repealed)
50 IAC 2.2-7-10	Graded residential photographs (Repealed)
50 IAC 2.2-7-11	Residential dwelling cost schedules (Repealed)
50 IAC 2.2-7-12	Residential dwelling depreciation table (Repealed)

50 IAC 2.2-7-1 Property record card abbreviations (Repealed)

Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-7-2 Measurements and calculations (Repealed)

Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-7-3 Story descriptions (Repealed)

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-4 Garages and carports *(Repealed)*

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-5 Exterior features *(Repealed)*

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-6 Grade *(Repealed)*

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-7 Data collection *(Repealed)*

Sec. 7. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

50 IAC 2.2-7-7.1 Data collection *(Repealed)*

Sec. 7.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-8 Pricing *(Repealed)*

Sec. 8. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619; errata filed Sep 30, 1994, 1:55 p.m.: 18 IR 268)*

50 IAC 2.2-7-8.1 Pricing *(Repealed)*

Sec. 8.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-9 Dwelling depreciation *(Repealed)*

Sec. 9. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-10 Graded residential photographs *(Repealed)*

Sec. 10. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-11 Residential dwelling cost schedules *(Repealed)*

Sec. 11. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

50 IAC 2.2-7-12 Residential dwelling depreciation table (Repealed)

Sec. 12. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 8. Mobile Homes and Manufactured Homes (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 9. Residential Yard and Agricultural Improvements (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 10. General Commercial and Industrial

50 IAC 2.2-10-1	Definitions (Repealed)
50 IAC 2.2-10-2	Concepts (Repealed)
50 IAC 2.2-10-3	Grade (Repealed)
50 IAC 2.2-10-4	Front of the commercial and industrial property record card (Repealed)
50 IAC 2.2-10-5	Data collection (Repealed)
50 IAC 2.2-10-6	Pricing (Repealed)
50 IAC 2.2-10-6.1	Pricing (Repealed)
50 IAC 2.2-10-7	Commercial and industrial building depreciation (Repealed)
50 IAC 2.2-10-8	Industrial report (Repealed)

50 IAC 2.2-10-1 Definitions (Repealed)

Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-2 Concepts (Repealed)

Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-3 Grade (Repealed)

Sec. 3. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-4 Front of the commercial and industrial property record card (Repealed)

Sec. 4. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-5 Data collection (Repealed)

Sec. 5. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-6 Pricing (Repealed)

Sec. 6. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)

50 IAC 2.2-10-6.1 Pricing (Repealed)

Sec. 6.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-7 Commercial and industrial building depreciation (Repealed)

Sec. 7. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-10-8 Industrial report (Repealed)

Sec. 8. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 11. General Commercial Models

50 IAC 2.2-11-1	General commercial mercantile "GCM" models (Repealed)
50 IAC 2.2-11-2	General commercial industrial "GCI" models (Repealed)
50 IAC 2.2-11-3	General commercial residential "GCR" models (Repealed)
50 IAC 2.2-11-4	Graded photographs of various commercial and industrial buildings (Repealed)
50 IAC 2.2-11-4.1	Graded photographs of various commercial and industrial buildings (Repealed)
50 IAC 2.2-11-5	Selection of schedules (Repealed)
50 IAC 2.2-11-5.1	Selection of schedules (Repealed)
50 IAC 2.2-11-6	Commercial and industrial cost schedules (Repealed)
50 IAC 2.2-11-7	Commercial and industrial depreciation tables (Repealed)

50 IAC 2.2-11-1 General commercial mercantile "GCM" models (Repealed)

Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-11-2 General commercial industrial "GCI" models (Repealed)

Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-11-3 General commercial residential "GCR" models (Repealed)

Sec. 3. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-11-4 Graded photographs of various commercial and industrial buildings (Repealed)

Sec. 4. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)

50 IAC 2.2-11-4.1 Graded photographs of various commercial and industrial buildings (Repealed)

Sec. 4.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-11-5 Selection of schedules (Repealed)

Sec. 5. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)

50 IAC 2.2-11-5.1 Selection of schedules (Repealed)

Sec. 5.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-11-6 Commercial and industrial cost schedules (Repealed)

Sec. 6. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-11-7 Commercial and industrial depreciation tables (Repealed)

Sec. 7. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

Rule 12. Commercial and Industrial Yard Improvements

[50 IAC 2.2-12-1](#)

Concepts (Repealed)

[50 IAC 2.2-12-2](#)

Data collection (Repealed)

[50 IAC 2.2-12-3](#)

Pricing (Repealed)

[50 IAC 2.2-12-4](#)

Commercial and industrial yard improvement depreciation (Repealed)

[50 IAC 2.2-12-5](#)

Commercial and industrial yard improvement cost schedules (Repealed)

[50 IAC 2.2-12-6](#)

Commercial and industrial yard improvement depreciation tables (Repealed)

[50 IAC 2.2-12-6.1](#)

Commercial and industrial yard improvement depreciation tables (Repealed)

[50 IAC 2.2-12-7](#)

Riverboat cost schedules (Repealed)

[50 IAC 2.2-12-8](#)

Riverboat depreciation tables (Repealed)

50 IAC 2.2-12-1 Concepts (Repealed)

Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-12-2 Data collection (Repealed)

Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)

50 IAC 2.2-12-3 Pricing (Repealed)

Sec. 3. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

50 IAC 2.2-12-4 Commercial and industrial yard improvement depreciation (Repealed)

Sec. 4. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

50 IAC 2.2-12-5 Commercial and industrial yard improvement cost schedules (Repealed)

Sec. 5. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

50 IAC 2.2-12-6 Commercial and industrial yard improvement depreciation tables (Repealed)

Sec. 6. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)

50 IAC 2.2-12-6.1 Commercial and industrial yard improvement depreciation tables (Repealed)

Sec. 6.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

50 IAC 2.2-12-7 Riverboat cost schedules (Repealed)

Sec. 7. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

50 IAC 2.2-12-8 Riverboat depreciation tables (Repealed)

Sec. 8. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

Rule 13. Special Use Commercial Properties (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

Rule 14. Utility Property (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

Rule 15. Unit-in-Place (Repealed)

(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

Rule 16. Miscellaneous Information

50 IAC 2.2-16-1	Assessing terms (Repealed)
50 IAC 2.2-16-2	Architectural terms (Repealed)
50 IAC 2.2-16-3	General real estate terms (Repealed)
50 IAC 2.2-16-4	Informational illustrations (Repealed)
50 IAC 2.2-16-4.1	Informational illustrations (Repealed)
50 IAC 2.2-16-5	Assessment of oil and gas interests (Repealed)
50 IAC 2.2-16-6	Assessment of rights-of-way to adjacent property holder (Repealed)

50 IAC 2.2-16-1 Assessing terms (Repealed)

Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

50 IAC 2.2-16-2 Architectural terms (Repealed)

Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)

2002)

50 IAC 2.2-16-3 General real estate terms *(Repealed)*

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

50 IAC 2.2-16-4 Informational illustrations *(Repealed)*

Sec. 4. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

50 IAC 2.2-16-4.1 Informational illustrations *(Repealed)*

Sec. 4.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

50 IAC 2.2-16-5 Assessment of oil and gas interests *(Repealed)*

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

50 IAC 2.2-16-6 Assessment of rights-of-way to adjacent property holder *(Repealed)*

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

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