

## **ARTICLE 18. INDUSTRIAL FACILITY; REAL PROPERTY ASSESSMENT**

### **Rule 1. Purpose**

#### **50 IAC 18-1-1 Purpose**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7

Sec. 1. The purpose of this article is to establish procedures to govern the assessment and review of industrial facilities' real property under IC 6-1.1-8.7. (*Department of Local Government Finance; 50 IAC 18-1-1; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2710*)

### **Rule 2. Definitions**

#### **50 IAC 18-2-1 Applicability**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7

Sec. 1. Unless otherwise indicated, the definitions contained in IC 6-1.1-8.7 also apply to this article. (*Department of Local Government Finance; 50 IAC 18-2-1; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2710*)

### **Rule 3. Filing Petitions for Reassessment**

#### **50 IAC 18-3-1 Filing procedure for petition for reassessment**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-4-4; IC 6-1.1-8.7-1; IC 6-1.1-8.7-2

Sec. 1. (a) Petitions filed pursuant to this rule must be filed by:

- (1) personal delivery;
- (2) deposit in the United States mail; or
- (3) registered or certified mail, return receipt requested.

(b) Petitions may not be filed by facsimile or electronic mail. (*Department of Local Government Finance; 50 IAC 18-3-1; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2710*)

#### **50 IAC 18-3-2 Time and place of filing petitions for assessment**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-4-4; IC 6-1.1-8.7-1; IC 6-1.1-8.7-2

Sec. 2. (a) A petition for assessment must be filed with the commissioner of the department and contain the following information:

- (1) The name and address of the industrial company to be assessed.
- (2) The county and township in which the industrial company is located.
- (3) A detailed explanation of the reason a new assessment is being sought.
- (4) The names and addresses of the real property owners if the petition is being filed under subsection (b).
- (5) The name and title of the person filing on behalf of the industrial company if the petition is being filed under subsection (c).
- (6) The name and contact information of the individual designated as petitioner's representative.
- (7) A certification from the county auditor that the owners of real property filing under subsection (b) are in fact owners of real property in the township in which the industrial company is located.

(b) Two hundred fifty (250) or more owners of real property in a township may file a petition described under subsection (a) with the department before January 1 of each year that a general reassessment commences under IC 6-1.1-4-4, requesting to have the department assess the real property of an industrial company located in the township.

(c) Prior to submitting a petition to the department under subsection (b), the auditor of the county in which the industrial company is located shall certify the number of petitioners that are owners of real property within the township. The department shall forward a copy of the completed petition to the county auditor and the county assessor of the county in which the industrial company is located within fifteen (15) days of receiving the petition. The county assessor shall forward a copy of the petition to the township assessor who is responsible for the assessment of the industrial company.

(d) An industrial company as defined in IC 6-1.1-8.7-1 may file a petition under subsection (a) with the department requesting that the department assess the real property of an industrial facility owned or used by the company. (*Department of Local Government Finance; 50 IAC 18-3-2; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2710*)

#### **Rule 4. Reassessment of Industrial Company Real Property**

##### **50 IAC 18-4-1 Review by the department**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7-5; IC 6-1.1-30-13

Sec. 1. (a) The department shall review all petitions filed under 50 IAC 18-3-2 to determine the completeness and accuracy of the petition. If the department determines that the petition is for any reason incomplete or inaccurate, the petitioner will be afforded an additional thirty (30) days to amend the petition and resubmit it to the department for review.

(b) Upon receipt of a properly filed petition, the department shall make an initial determination and choose to:

(1) grant the petitioner's request and assess the real property of an industrial facility; or

(2) deny the petitioner's request to assess the real property of the industrial facility.

The department will provide a copy of its initial determination to the petitioner's representative, the county assessor, the county auditor, the industrial company, and the township assessor who assessed the industrial facility's property. (*Department of Local Government Finance; 50 IAC 18-4-1; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2711*)

##### **50 IAC 18-4-2 Assessment by the department**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7-5; IC 6-1.1-30-13

Sec. 2. If the department chooses to assess the real property of an industrial company under section 1(b)(1) of this rule, the department will determine the true tax value of the property under 50 IAC 2.3-1-1(d). (*Department of Local Government Finance; 50 IAC 18-4-2; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2711*)

##### **50 IAC 18-4-3 Review procedure**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7-5; IC 6-1.1-30-13

Sec. 3. (a) If the department chooses to assess the real property of an industrial company under section 1(b)(1) of this rule, the department may schedule an on-site inspection of the company's industrial facility. The department shall provide notice to the owner of the industrial company and the assessor of the county of the department's intention to enter and inspect the property for assessment purposes not less than thirty (30) days before making a physical inspection of the property.

(b) The department may request that the industrial company and county assessor make available all information necessary or proper to determine the true tax value. If the industrial company fails or refuses to provide the information requested, the department may take necessary actions under IC 6-1.1-30-13. (*Department of Local Government Finance; 50 IAC 18-4-3; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2711*)

#### **Rule 5. Certification of Values; Appeal and Review**

**50 IAC 18-5-1 Preliminary and final certifications of value**

Authority: IC 6-1.1-8.7-7

Affected: IC 6-1.1-8.7

Sec. 1. (a) The department shall make a preliminary determination of true tax value of the industrial facility and submit the preliminary value to the county auditor, the county assessor, the petitioner's representative, and the industrial facility.

(b) The county assessor, the industrial company and the petitioner's representative will have thirty (30) days to review the preliminary true tax value issued under subsection (a) to determine the validity and may present findings to the department in support of or opposition to the department's preliminary determination. The department may extend or decrease this time to review for good cause.

(c) The department may make additions or corrections to the preliminary assessment based on the findings submitted under subsection (b) when making its final certified assessment determination.

(d) The department will certify a final assessment determination of an industrial company's real property to the county auditor, the county assessor, the industrial company, and the petitioner's representative within:

(1) six (6) months of a petition for reassessment filed under 50 IAC 18-3-2(b); or

(2) three (3) months if a petition is filed under 50 IAC 18-3-2(d).

(e) The department will base its final certified value on the evidence provided by the petitioners and county officials and issue a final determination containing the following information:

(1) Original assessment value.

(2) New assessment value if a change is made.

(3) A reason for the change in assessed value if a change is made.

(4) Appeal rights.

*(Department of Local Government Finance; 50 IAC 18-5-1; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2711)*

**50 IAC 18-5-2 Appeal of assessments**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7

Sec. 2. (a) The petitioner that petitioned for reassessment of an industrial company's true tax value under this article, the industrial company, or the county assessor of the county in which the industrial facility is located may appeal the final assessment determination made by the department under this article to the department.

(b) The department shall hold a hearing on any appeal filed under subsection (a) and issue a final order within one (1) year of the date the appeal is filed. *(Department of Local Government Finance; 50 IAC 18-5-2; filed Apr 22, 2004, 10:05 a.m.: 27 IR 2711)*

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