

Document: Notice of Intent to Adopt a Rule, **Register Page Number:** 25 IR 4130

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**TITLE 50 DEPARTMENT OF LOCAL
GOVERNMENT FINANCE**

NOTE: Under IC 6-1.1-31-1, the name of the State Board of Tax Commissioners is changed to Department of Local Government Finance, effective January 1, 2002.

LSA Document #02-240

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

OVERVIEW: The department of local government finance (department) intends to: (1) amend 50 IAC 2.3, the rule concerning the 2002 Real Property Assessment Manual (Manual), to provide county assessors more flexibility in methodology selection; (2) in accordance with House Enrolled Act 1001 ss and in light of the repeal of the shelter allowance, make certain changes to the Manual and to Exhibit 1 to the 2002 Real Property Assessment Manual, the Real Property Assessment Guidelines for 2002—Version A (Guidelines), which was incorporated by reference in 50 IAC 2.3.

The department recently amended the 50 IAC 2.3-1-1 to extend the time within which the county assessor must adopt guidelines to be used in the 2002 general reassessment, LSA Document #01-305. The amended rule, however, does not provide a means to modify that selection thereafter. It has come to the attention of the department that counties may desire to amend the methodology due to changes in computer software or for other valid reasons. Accordingly, the department intends to adopt a rule either changing or deleting certain requirements regarding the obligation of a county assessor to select specific guidelines to be used in a county for the 2002 general reassessment by a date certain.

The department also intends to amend the provisions of the Manual and the Guidelines pertaining to the shelter allowance, to comport with the provisions of HEA 1001 ss. The department invites written suggestions, facts, arguments, or views in these matters. Questions or comments may be directed to Beth Henkel, General Counsel, Department of Local Government Finance, at 100 North Senate Avenue, Room 1058, Indianapolis, Indiana 46204 or by electronic mail to bhenkel@tcb.state.in.us. Statutory authority: IC 6-1.1-31-1; IC 6-1.1-4-26.