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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.*

### **Proposed Rule LSA Document #02-81**

#### **DIGEST**

Adds 50 IAC 18 to provide uniform procedures necessary to review and assess the real property of an industrial facility under IC 6-1.1-8.7. Effective 30 days after filing with the secretary of state.

### **50 IAC 18**

SECTION 1. 50 IAC 18 IS ADDED TO READ AS FOLLOWS:

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

##### **Rule 1. Primary Definitions**

##### **50 IAC 18-1-1 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 18-1-1*)

##### **Rule 2. General Provisions**

##### **50 IAC 18-2-1 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) Before January 1 of each year that a general reassessment commences under IC 6-1.1-4-4, two hundred fifty (250) or more owners of real property in a township may petition the department of local government finance to assess the real property of an industrial facility as defined in IC 6-1.1-8.7-2 in the township for that general reassessment. The petitioners shall use the form of petition required by the department.**

**(b) A copy of the petition completed pursuant to subsection (a) must also be filed with the auditor of the county in which the industrial facility is located. Within fifteen (15) days thereafter, the county auditor shall certify the number of petitioners that are owners of real property within the township, pursuant to a form required by the department and forward the certification and the petitions to the commissioner of the department.**

**(c) An industrial company as defined in IC 6-1.1-8.7-1 may petition the department to assess an industrial facility owned or used by the company. Petitions by an industrial company must be filed with the commissioner of the department on the form required by the department.** (*Department of Local Government Finance; 50 IAC 18-2-1*)

**50 IAC 18-2-2 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. (a)** The department may assess the real property of an industrial facility pursuant to a properly filed and certified petition in accordance with section 1 of this rule, but may choose not to assess the property if the industrial facility is currently under appeal.

**(b)** To determine the true tax value of the industrial facility, the department shall use appraisal methods consistent with the rules pertaining to the assessment of real property.

**(c)** Not less than thirty (30) days before making a physical inspection of the property, the department shall give notice pursuant to IC 6-1.1-8.7-5 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.

**(d)** The department may request that the industrial company 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 pursuant to IC 6-1.1-30-13 in order to obtain the information and further, the industrial company may not introduce any information withheld as evidence in any proceedings involving the assessment of the industrial company's real property. *(Department of Local Government Finance; 50 IAC 18-2-2)*

**50 IAC 18-2-3 Certification of values; appeal and review**

Authority: IC 6-1.1-8.7-7

Affected: IC 6-1.1-8.7

**Sec. 3. (a)** The department shall certify the true tax value of the industrial facility to the county auditor and to the county assessor.

**(b)** The county assessor has thirty (30) days to review the certified value to determine the validity, and may present findings to the department. The department may extend this time to review for good cause. The department may make additions or corrections to the assessment.

**(c)** When the department determines the final assessment of an industrial facility, the department shall provide notice of the assessment to the owner of the industrial facility. *(Department of Local Government Finance; 50 IAC 18-2-3)*

**50 IAC 18-2-4 Appeal of assessments**

Authority: IC 6-1.1-8.7-9

Affected: IC 6-1.1-8.7

**Sec. 4. (a)** The industrial company that owns or uses the industrial facility assessed under this article, a taxpayer that petitioned for assessment of an industrial facility assessed under this article, or the county assessor of the county in which the industrial facility is located may appeal an assessment by the department made under this article to the department.

**(b)** The department shall hold a hearing on the appeal and issue an order within one (1) year of the date the appeal is filed. *(Department of Local Government Finance; 50 IAC 18-2-4)*

***Notice of Public Hearing***

*Under IC 4-22-2-24, notice is hereby given that on February 6, 2003 at 2:00 p.m., at the Indiana Government Center-North, 100 North Senate Avenue, 1045 IEERB Conference Room, Indianapolis, Indiana the Department of Local Government Finance will hold a public hearing on proposed new rules to govern the assessment of industrial facilities.*

*Parties interested in participating in the public hearing are encouraged to attend and submit written statements expressing their specific or general concerns, any suggested additions or revisions, and any documentation that may serve*

*to support, clarify, or supplement their concerns, suggestions, or proposed revisions. The Department of Local Government Finance also encourages any interested party who has concerns, suggestions, or proposed revisions to contact Beth Henkel, Department of Local Government Finance, at (317) 233-4361.*

*Copies of these rules are now on file at the Indiana Government Center-North, 100 North Senate Avenue, Room 1058 and Legislative Services Agency, One North Capitol, Suite 325, Indianapolis, Indiana and are open for public inspection.*

Lisa Acobert  
Commissioner  
Department of Local Government Finance