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**TITLE 52 INDIANA BOARD OF TAX REVIEW**

February 3, 2003

The Honorable Luke Kenley, Chair  
Administrative Rules and Oversight Committee

Re: Notice of Delay in Adoption of Rule under IC 6-1.1-4-4.5.

Dear Chairman Kenley:

**Notice of Delay**

Please be advised, under IC 4-22-2-19, that the Indiana Board of Tax Review did not begin the rulemaking process within sixty days after the effective date of the statute that authorizes the rule. IC 6-1.5-6-1, effective January 1, 2002, requires the Board to adopt rules governing the practice of representatives in proceedings before the Board.

**Reasons for Delay**

Effective January 1, 2002, the former State Board of Tax Commissioners (the State Board) was divided into two agencies, the Indiana Board of Tax Review and the Department of Local Government Finance. At the time the two agencies came into being, rules governing the practice of tax representatives promulgated by the former State Board were already in place. The rules under IC 6-1.5-6-1 provide the Board with authority comparable to authority that existed under the State Board of Tax Commissioners. Similar rule-making authority was also granted to the Department of Local Government Finance. Because DLGF was the agency charged with the certification and regulation of tax representatives and was proceeding to revise their rules, we at the Indiana Board of Tax Review thought it advisable to wait until the DLGF had developed its rules so that our agency would have a clearer point of reference for the development of our own rules, which would rely on the certification process developed by the DLGF.

Furthermore, as we were a new agency operating under a revised property tax appeal process, we wanted to opportunity to better assess the practice requirements of tax representatives before the Board.

Your understanding of these circumstances is greatly appreciated. If you have any further concerns or require additional information, please do not hesitate to contact me, at 317-232-3753. Thank you.

Sincerely,

Annette Biesecker, Chair

CC: The Honorable Jerry Denbo  
George Angelone, Attorney for the Committee