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**TITLE 50 DEPARTMENT OF LOCAL
GOVERNMENT FINANCE**

LSA Document #02-343

August 5, 2003

The Honorable Jerry Denbo, Chair
Administrative Rules Oversight Committee

Re: Notice of Delay in Adoption of Rule providing guidance on the allocation and distribution of property taxes as they relate to a certified technology park -- LSA Document #02-343

Dear Representative Denbo:

Notice of Delay

This is to notify you that pursuant to IC 4-22-2-25, the Department of Local Government Finance and the State Board of Accounts has determined that it may not be able to adopt, and obtain the Governor's approval of, the proposed rule governing standards for determining uniform procedures necessary to implement the appropriate tax distribution in a designated allocation area, IC 36-7-32-19 (LSA Document #02-343) within one (1) year of the date of notice of intent to adopt the rule as published under IC 4-22-2-23.

Reasons for Delay

This rule requires the Department of Local Government Finance and the State Board of Accounts to prescribe the appropriate forms and procedures for the implementation of an allocated area of a certified technology park. The Department and Board were unable to make such a determination till the 2002 reassessment was complete. The Department also needed to seek input from experts in the field of economic revitalization as well as discuss with other state agency's involved the most effective and efficient approach to take in jointly promulgating this rule. The Department now has a better understanding of what's expected. While the reassessment is not totally complete, the Department is in a better position to address this issue and divert the necessary staff to completing the task. The Department has started to review the certification process and met with the necessary parties to obtain the knowledge of how the allocation will be distributed.

Expected Adoption Date

The Department of Local Government Finance and the State Board of Accounts expect to forward a proposed rule to LSA of Document #02-343 in the near future. It is anticipated that we will be able to adopt the rule and obtain the Governor's approval, before the end of 2004. Because the stated "expected date" will control the validity of the rule, we present this notice and state that we now expect to adopt and obtain the Governor's approval of the rules governing the allocation and distribution of property taxes in a certified technology park (LSA Doc. #02-343), before December 31, 2004.

Your understanding of these circumstances is greatly appreciated. If you need additional information please do not hesitate to contact me at 232-5895. Thank you.

Sincerely,

Heather A. Scheel
General Counsel

Copy to: Sen. Luke Kenley
Sarah Burkman, Attorney for the Committee
Chuck Mayfield, Fiscal Analyst for Committee