

## **ARTICLE 2.2. REAL ESTATE PROPERTY ASSESSMENT**

### **Rule 1. Definitions**

#### **50 IAC 2.2-1-1 Real estate appraisal terms (Repealed)**

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-2 “Actual age” defined (Repealed)**

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-3 “Ad valorem tax” defined (Repealed)**

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-4 “Agricultural property” defined (Repealed)**

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-5 “Appraisal” defined (Repealed)**

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-6 “Appraisal schedule” defined (Repealed)**

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-7 “Appraiser” defined (Repealed)**

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-8 “Assessed value” or “assessed valuation” defined (Repealed)**

Sec. 8. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-9 “Assessing” defined (Repealed)**

Sec. 9. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-10 “Assessment” defined (Repealed)**

Sec. 10. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-11 “Assessment date” defined (Repealed)**

Sec. 11. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

#### **50 IAC 2.2-1-12 “Assessment notice” or “Form 11” defined (Repealed)**

Sec. 12. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-13 “Assessment period” defined (Repealed)**

Sec. 13. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-14 “Assessment roll” defined (Repealed)**

Sec. 14. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-15 “Assessor” defined (Repealed)**

Sec. 15. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-16 “Base price” defined (Repealed)**

Sec. 16. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-17 “Blighted area” defined (Repealed)**

Sec. 17. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-18 “Board of review” defined (Repealed)**

Sec. 18. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-19 “Cost approach” defined (Repealed)**

Sec. 19. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-20 “Depreciation” defined (Repealed)**

Sec. 20. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-21 “Depreciation allowance” defined (Repealed)**

Sec. 21. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-22 “Design factor” defined (Repealed)**

Sec. 22. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-23 “Deterioration” defined (Repealed)**

Sec. 23. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-24 “Economic obsolescence” defined (Repealed)**

Sec. 24. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-25 “Effective age” defined (Repealed)**

Sec. 25. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-1-25.1 “Effective age” defined (Repealed)**

Sec. 25.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-26 “Effective assessment date” defined (Repealed)**

Sec. 26. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-27 “Equalization” defined (Repealed)**

Sec. 27. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-28 “Equity” defined (Repealed)**

Sec. 28. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-29 “Functional obsolescence” defined (Repealed)**

Sec. 29. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-30 “Grade” defined (Repealed)**

Sec. 30. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-31 “Grade factor” defined (Repealed)**

Sec. 31. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-32 “Gross area” defined (Repealed)**

Sec. 32. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-33 “Industrial property” defined (Repealed)**

Sec. 33. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-34 “Lister” defined (Repealed)**

Sec. 34. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-35 “Mass appraisal” defined (Repealed)**

Sec. 35. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-36 “Mineral rights” defined (Repealed)**

Sec. 36. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-37 “Model method” defined (Repealed)**

Sec. 37. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-38 “Modernization” defined (Repealed)**

Sec. 38. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-39 “Neighborhood” defined (Repealed)**

Sec. 39. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-40 “Obsolescence” defined (Repealed)**

Sec. 40. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-41 “Overassessed” defined (Repealed)**

Sec. 41. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-42 “Parcel” defined (Repealed)**

Sec. 42. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-43 “Permanent parcel number” defined (Repealed)**

Sec. 43. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-44 “Personal property” defined (Repealed)**

Sec. 44. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-45 “Property class” defined (Repealed)**

Sec. 45. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-46 “Property inspection” defined (Repealed)**

Sec. 46. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-47 “Property record card” defined (Repealed)**

Sec. 47. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-48 “Public utility property” defined (Repealed)**

Sec. 48. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-49 “Real estate” defined (Repealed)**

Sec. 49. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-50 “Real property” defined (Repealed)**

Sec. 50. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-51 “Reassessment” defined (Repealed)**

Sec. 51. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-52 “Replacement cost” defined (Repealed)**

Sec. 52. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-53 “Residential property” defined (Repealed)**

Sec. 53. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-53.5 “Riverboat” defined (Repealed)**

Sec. 53.5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-54 “Salvage value” defined (Repealed)**

Sec. 54. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-55 “Soil productivity” defined (Repealed)**

Sec. 55. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-56 “Sound value estimate” defined (Repealed)**

Sec. 56. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-57 “Tax bill” defined (Repealed)**

Sec. 57. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-58 “Tax district” defined (Repealed)**

Sec. 58. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-59 “Tax levy” defined (Repealed)**

Sec. 59. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-60 “Tax rate” defined (Repealed)**

Sec. 60. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-61 “Underassessed” defined (Repealed)**

Sec. 61. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-62 “Uniformity” defined (Repealed)**

Sec. 62. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-1-63 “Unit cost or price” defined (Repealed)**

Sec. 63. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 2. Procedures for Real Property Assessment (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 3. Determination of Property as Real or Personal (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 4. Residential, Commercial, Industrial Land, and Agricultural Homesites**

**50 IAC 2.2-4-1 Primary definitions (Repealed)**

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-2 County land valuation commission (Repealed)**

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 29, 1998, 11:59 a.m.: 21 IR 3697)*

**50 IAC 2.2-4-3 State board review of commission results (Repealed)**

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 29, 1998, 11:59 a.m.: 21 IR 3697)*

**50 IAC 2.2-4-4 Land value maps (Repealed)**

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 29, 1998, 11:59 a.m.: 21 IR 3697)*

**50 IAC 2.2-4-5 Methods of evaluating sales information (Repealed)**

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-6 Unit values (Repealed)**

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-7 Platted lots; improved vacant lots (Repealed)**

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-8 Platted lots; depth (Repealed)**

Sec. 8. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-9 Platted lots; effective frontage and depth (Repealed)**

Sec. 9. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-10 Platted lots; property record card calculations (Repealed)**

Sec. 10. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-11 Platted lots; front foot values (Repealed)**

Sec. 11. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-12 Platted lots; influence factors (Repealed)**

Sec. 12. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-13 Residential acreage and agricultural homesite (Repealed)**

Sec. 13. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-14 Residential acreage and agricultural homesite; property record card (Repealed)**

Sec. 14. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-15 Residential acreage and agricultural homesite; indicated base rates (Repealed)**

Sec. 15. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-16 Residential acreage and agricultural homesite; influence factors (Repealed)**

Sec. 16. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-17 Commercial and industrial acreage (Repealed)**

Sec. 17. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-18 Reporting commission results to the state board of tax commissioners (Repealed)**

Sec. 18. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-4-19 Standard depth tables and summary report forms (Repealed)**

Sec. 19. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 5. Land; Agricultural Use (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 6. General Residential and Agricultural (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 7. Residential Dwelling Units**

**50 IAC 2.2-7-1 Property record card abbreviations (Repealed)**

*Sec. 1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-2 Measurements and calculations (Repealed)**

*Sec. 2. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-3 Story descriptions (Repealed)**

*Sec. 3. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-4 Garages and carports (Repealed)**

*Sec. 4. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-5 Exterior features (Repealed)**

*Sec. 5. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-6 Grade (Repealed)**

*Sec. 6. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-7 Data collection (Repealed)**

*Sec. 7. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-7-7.1 Data collection (Repealed)**

*Sec. 7.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-8 Pricing (Repealed)**

*Sec. 8. (Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619; errata filed Sep 30, 1994, 1:55 p.m.: 18 IR 268)*

**50 IAC 2.2-7-8.1 Pricing (Repealed)**

*Sec. 8.1. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-9 Dwelling depreciation (Repealed)**

*Sec. 9. (Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-10 Graded residential photographs (Repealed)**



Sec. 10. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-11 Residential dwelling cost schedules (Repealed)**

Sec. 11. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-7-12 Residential dwelling depreciation table (Repealed)**

Sec. 12. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 8. Mobile Homes and Manufactured Homes (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 9. Residential Yard and Agricultural Improvements (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 10. General Commercial and Industrial**

**50 IAC 2.2-10-1 Definitions (Repealed)**

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-2 Concepts (Repealed)**

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-3 Grade (Repealed)**

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-4 Front of the commercial and industrial property record card (Repealed)**

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-5 Data collection (Repealed)**

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-6 Pricing (Repealed)**

Sec. 6. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-10-6.1 Pricing (Repealed)**

Sec. 6.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-7 Commercial and industrial building depreciation (Repealed)**

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-10-8 Industrial report (Repealed)**

Sec. 8. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 11. General Commercial Models**

**50 IAC 2.2-11-1 General commercial mercantile “GCM” models (Repealed)**

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-11-2 General commercial industrial “GCI” models (Repealed)**

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-11-3 General commercial residential “GCR” models (Repealed)**

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-11-4 Graded photographs of various commercial and industrial buildings (Repealed)**

Sec. 4. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-11-4.1 Graded photographs of various commercial and industrial buildings (Repealed)**

Sec. 4.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-11-5 Selection of schedules (Repealed)**

Sec. 5. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-11-5.1 Selection of schedules (Repealed)**

Sec. 5.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-11-6 Commercial and industrial cost schedules (Repealed)**

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-11-7 Commercial and industrial depreciation tables (Repealed)**

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**Rule 12. Commercial and Industrial Yard Improvements**

**50 IAC 2.2-12-1 Concepts (Repealed)**

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-12-2 Data collection (Repealed)**

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3016, eff Mar 1, 2002)*

**50 IAC 2.2-12-3 Pricing (Repealed)**

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-12-4 Commercial and industrial yard improvement depreciation (Repealed)**

Sec. 4. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-12-5 Commercial and industrial yard improvement cost schedules (Repealed)**

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-12-6 Commercial and industrial yard improvement depreciation tables (Repealed)**

Sec. 6. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-12-6.1 Commercial and industrial yard improvement depreciation tables (Repealed)**

Sec. 6.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-12-7 Riverboat cost schedules (Repealed)**

Sec. 7. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-12-8 Riverboat depreciation tables (Repealed)**

Sec. 8. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**Rule 13. Special Use Commercial Properties (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**Rule 14. Utility Property (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**Rule 15. Unit-in-Place (Repealed)**

*(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**Rule 16. Miscellaneous Information**

**50 IAC 2.2-16-1 Assessing terms (Repealed)**

Sec. 1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-16-2 Architectural terms (Repealed)**

Sec. 2. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-16-3 General real estate terms (Repealed)**

Sec. 3. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-16-4 Informational illustrations (Repealed)**

Sec. 4. *(Repealed by Department of Local Government Finance; filed Jun 24, 1994, 2:00 p.m.: 17 IR 2619)*

**50 IAC 2.2-16-4.1 Informational illustrations (Repealed)**

Sec. 4.1. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-16-5 Assessment of oil and gas interests (Repealed)**

Sec. 5. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

**50 IAC 2.2-16-6 Assessment of rights-of-way to adjacent property holder (Repealed)**

Sec. 6. *(Repealed by Department of Local Government Finance; filed May 23, 2001, 4:01 p.m.: 24 IR 3017, eff Mar 1, 2002)*

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