

**Document:** Notice of Intent to Adopt a Rule

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## TITLE 50 STATE BOARD OF TAX COMMISSIONERS

LSA Document #01-226

Under IC 4-22-2-23, the State Board of Tax Commissioners intends to adopt a rule concerning the following:

**OVERVIEW:** Public Law 198-2001 (HEA 1499) contains several provisions that affect rules previously promulgated by the State Board of Tax Commissioners. The provisions of Public Law 198-2001 supercede, directly and indirectly, some portions of existing Board rules. Certain new provisions of Public Law 198-2001 expressly prohibit the Board from promulgating rules regarding matters that are the subject of existing Board rules. Other provisions of Public Law 198-2001 are inconsistent with portions of certain existing rules and, consequently, will govern to effectively override those portions of the rules. These situations dictate the need for the Board to amend portions of those rules that have been either superceded by Public Law 198-2001, or are otherwise inconsistent with Public Law 198-2001. The Board intends to adopt rules to amend provisions of existing rules that are impacted by Public Law 198-2001, by removing the portions of those rules that are now prohibited by Public Law 198-2001, making the rules completely consistent with, and in conformance with, the requirements of Public Law 198-2001. The Board also intends to revise, edit, delete, add, or otherwise amend the existing rules, as it may deem desirable in order to make them compliant with provisions of Public Law 198-2001. Although the Board is still in the process of identifying all rules that may be affected by Public Law 198-2001, it has determined that amendments will be required to 50 IAC 12 (concerning computer standards); 50 IAC 13 (concerning land valuation); 50 IAC 15 (concerning assessor-appraisers, professional appraisers, and tax representatives); 50 IAC 16 (concerning amended personal property returns); and 50 IAC 17 (concerning procedural rules). The State Board of Tax Commissioners invites written suggestions, facts, arguments, or views in these matters. Questions or comments may be directed to Bill Waltz, General Counsel, State Board of Tax Commissioners at 233-4361. Statutory authority: IC 6-1.1-4-13.6, IC 6-1.1-31, IC 6-1.1-31.5, IC 6-1.1-31.7, and IC 6-1.1-35.5.