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**TITLE 50 DEPARTMENT OF LOCAL  
GOVERNMENT FINANCE**

**Proposed Rule**  
LSA Document #02-342

**DIGEST**

Adds 50 IAC 19 to provide uniform procedures necessary to review and assess the real property of an industrial facility located in Lake County, Indiana under IC 6-1.1-8.5. Effective 30 days after filing with the secretary of state.

**50 IAC 19**

SECTION 1. 50 IAC 19 IS ADDED TO READ AS FOLLOWS:

**ARTICLE 19. LAKE COUNTY INDUSTRIAL FACILITY; REAL PROPERTY ASSESSMENT**

**Rule 1. Primary Definitions**

**50 IAC 19-1-1 Applicability**

**Authority:** IC 6-1.1-8.5-12

**Affected:** IC 6-1.1-8.5

**Sec. 1. Unless otherwise indicated, the definitions contained in IC 6-1.1-8.5 also apply to this article.** (*Department of Local Government Finance; 50 IAC 19-1-1*)

**Rule 2. General Provisions**

**50 IAC 19-2-1 List of industrial facilities provided to the department**

**Authority:** IC 6-1.1-8.5-12

**Affected:** IC 6-1.1-4-4; IC 6-1.1-8.5-1

**Sec. 1. (a) Before January 1, 2004, and before January 1 of each year that a general reassessment commences under IC 6-1.1-4-4, the county assessor shall provide to the department a list of each industrial facility located within the county.**

**(b) Each building commissioner before January 1 of each year for new construction completed during the prior twelve (12) months shall notify the department of a newly constructed industrial facility potentially exceeding twenty-five million dollars (\$25,000,000) in total value located in the jurisdiction that the commissioner serves.**

**(c) The township assessor of each township before January 1 of each year for new construction completed during the prior twelve (12) months shall notify the department of a newly constructed industrial facility potentially exceeding twenty-five million dollars (\$25,000,000) in total value in the township that the assessor serves.** (*Department of Local Government Finance; 50 IAC 19-2-1*)

**50 IAC 19-2-2 Assessment by the department**

**Authority:** IC 6-1.1-8.5-12

**Affected:** IC 6-1.1-4-4; IC 6-1.1-8.5-8; IC 6-1.1-8.5-9; IC 6-1.1-30-13

**Sec. 2. (a) The department shall assess each industrial facility located within the county for:**

- (1) purposes of a general reassessment under IC 6-1.1-4-4; and
- (2) a newly constructed industrial facility.

(b) Not less than six (6) months after receiving notice of the new construction from a township assessor or building commissioner, the department shall schedule an assessment.

(c) 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.

(d) The department may request that the industrial company or the county assessor make available all information necessary or proper to determine the true tax value. If the industrial company or county assessor 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 or county assessor 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 19-2-2)*

#### **50 IAC 19-2-3 Certification of values; appeal and review**

Authority: IC 6-1.1-8.5-12

Affected: IC 6-1.1-8.5-10; IC 6-1.1-8.5-11

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 county auditor shall enter for taxation the assessed valuation certified by the department.

(d) The department shall provide notice to the county assessor, the county auditor, and the industrial company of its final assessment. *(Department of Local Government Finance; 50 IAC 19-2-3)*

#### **50 IAC 19-2-4 Appeal of assessments**

Authority: IC 6-1.1-8.5-12

Affected: IC 6-1.1-8.5-11; IC 6-1.1-15

Sec. 4. (a) The industrial company 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 Indiana board of tax review.

(b) If the industrial company or the county assessor appeals an assessment made by the department, the department must notify the county auditor of the appeal.

(c) An appeal under this section will be conducted in the same manner as an appeal under IC 6-1.1-15-4 through IC 6-1.1-15-8.

(d) An assessment made under this article that is not timely appealed is a final order of the department and is not subject to further appeal. *(Department of Local Government Finance; 50 IAC 19-2-4)*

#### ***Notice of Public Hearing***

*Under IC 4-22-2-24, notice is hereby given that on April 29, 2003 at 2:00 p.m., at the Indiana Government Center-North, 100 North Senate Avenue, Room 1058, Department of Local Government Finance Conference Room, Indianapolis, Indiana the Department of Local Government Finance will hold a public hearing on proposed new rules to govern the assessment of Lake*

*County 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 Heather Scheel, Department of Local Government Finance, at (317) 232-5895. 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.*

Beth Henkel  
Commissioner  
Department of Local Government Finance