

Document: AROC Notice, **Register Page Number:** 27 IR 287
Source: October 1, 2003, Indiana Register, Volume 27, Number 1
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**TITLE 50 DEPARTMENT OF LOCAL
GOVERNMENT FINANCE**

LSA Document #02-342

August 11, 2003

Representative Jerry Denbo, Chair
Administrative Rules Oversight Committee

Re: Notice of Delay in Adoption of Rule to Assess the Real Property of Industrial Facilities in Lake County, Indiana.

Dear Chairman Denbo:

Notice of Delay

This is to notify you that pursuant to IC 4-22-2-19, that the Department of Local Government Finance was unable to begin the rulemaking process within (60) sixty days after the effective date of the statute *[sic.]* that authorizes the rule.¹ IC 6-1.1-8.5-12, effective January 1, 2002, states that the Department of Local Government Finance shall adopt rules under IC 4-22-2 to carry out the particular section.

Reasons for Delay

This rule establishes standards for the Department to utilize when assessing the real property of industrial facilities located in Lake County, Indiana. This rule also provides instructions to local assessing officials that will assist them with informing the Department whether or not property exceeds a certain assessed value. The public law that authorizes the Department of Local Government Finance to enact this rule, P.L.151-2001, was enacted the same year the law created the Department of Local Government Finance, effective January 1, 2002. Because of the restructuring, the Department overlooked the fact that it needed to adopt this particular rule in addition to the rule it is authorized to adopt under IC 6-1.1-8.7-9. The Department seeks now to fulfill its statutory duties by informing the Committee of its error.

Expected Date to Begin

The Department of Local Government Finance has completed the promulgation process. There was one public comment that is addressed by the Department in the final adopted version of the rule.

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 317-232-5895 or by e-mail, hscheel@tcb.state.in.us. 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

¹Notice of Intent was published January 1, 2003. The Department first contemplated adopting one rule under 6-1.1-8.7-9, and changed its mind. The Final rule has been adopted and is currently being reviewed by the attorney generals office.

It was discovered in the review process that the Department failed to send notice.