

Document: AROC Notice, **Register Page Number:** 27 IR 2341

Source: April 1, 2004, Indiana Register, Volume 27, Number 7

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**TITLE 50 DEPARTMENT OF LOCAL
GOVERNMENT FINANCE**

LSA Document #03-156

To: The Honorable Jerry Denbo, Chair
Administrative Rules Oversight Committee

From: Heather A. Scheel
General Counsel

Date: February 11, 2004

Re: Notice of Delay in Adoption of Rules incorporating minor changes and corrections in the Personal Property Rule 50 IAC 4.2 / LSA Document #03-156

Notice of Delay

In accordance with IC 4-22-2-25, the Department of Local Government Finance has determined that it may not be able to adopt, and obtain the Governor's approval of, the proposed rule incorporating minor changes and corrections to the Department's personal property, (LSA Document #03-156) 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

The proposed rule will incorporate various changes as a result of the 2003 general session and minor clerical inconsistencies that exist between the current administrative rule and the Indiana Code. The rule will also correct certain typographical errors. Many of these corrections have been brought to the attention of assessing staff and officials as a result of hands-on use of the rule.

The Department of Local Government Finance published the notice of intent for LSA Document 03-156 in the Indiana Register on July 1, 2003. Since the effective date of HB 1858 and HEA 1714, the Department has had to monitor a statewide reassessment, assess certain industrial property, oversee the reassessment of Lake County and respond to numerous legislative request *[sic.]*. The Department did not have the resources to complete this rule and manage the rest of its responsibilities. The Department expects to publish the proposed rule in the near future when the staff is able to devote ample *[sic.]* time to the project.

Expected Adoption Date

The Department of Local Government Finance anticipates that it will be able to adopt the rule and obtain the Governor's approval before 2005. Because the stated "expected date" will control the validity of the rule, it expects to adopt and obtain the Governor's approval of the rules amending 50 IAC 4.2 (LSA Doc. #03-156) before December 1, 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.

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