



Office of Small Business and Entrepreneurship
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March 21, 2016

David Marusarz
Deputy General Counsel & Public Records Officer
Indiana Department of Local Government Finance
100 N Senate Ave N1058
Indianapolis, IN 46204

Dear Mr. Marusarz,

Pursuant to IC 4-22, the Indiana Office of Small Business and Entrepreneurship ("OSBE") has reviewed the economic impact analysis for small business associated with rule changes contained in LSA Document 15-165 proposed by the Department of Local Government Finance. The proposed rule adds 50 IAC 15-1-3.5 defining gross incompetence. Amends 50 IAC 15-3-2 and 50 IAC 15-3-4 to remove obsolete provisions concerning assessor-appraiser continuing education requirements. Amends 50 IAC 15-3-6 concerning revocation of assessor-appraiser certifications. Amends 50 IAC 15-3-7 respecting courses offered for Level Three assessor-appraiser certification. Adds 50 IAC 15-4-2 establishing procedures for revocation of professional appraiser certifications. Amends 50 IAC 15-5-1 concerning the definition of tax representative. Amends 50 IAC 15-5-6 concerning obligations of a tax representative. Amends 50 IAC 15-5-8 concerning procedures for certifying and revoking tax representative status.

The economic impact statement prepared by the Department of Local Government Finance states the proposed rule will not impose requirements or costs on small businesses under IC 4-22-2.1-5. OSBE does not object to the economic impact to small business associated with the proposed rule. If you have any questions about the comments contained herein please contact me at 232.5679 or ombudsman@osbe.in.gov.

Regards,

A handwritten signature in black ink, appearing to read "JSK".

Jacob Schpok