STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Counties, Cities, Towns, Redevelopment Commissions, and Redevelopment

Authorities

FROM: Scott Maitland, Chief of Staff and Information Systems Division Director

SUBJECT: Gateway Submission of 2022 TIF Management Report

DATE: March 4, 2022

The Department of Local Government Finance ("Department") has launched the 2022 Reporting Year (2021 Subject Year) in the Tax Increment Financing ("TIF") Management application in Gateway. Local officials may begin to use the TIF Management application to submit data pertaining to the calendar year 2021 required by Ind. Code § 36-7-14-13 and Ind. Code § 36-7-14.5-9. This reporting requirement pertains only to county, city, and town taxing units, which will be submitting the information on behalf of their respective redevelopment commissions and redevelopment authorities. Reports through the TIF Management application are due no later than April 15, 2022.

The Gateway application contains two components: a year-round section and an annual section. Content reported in both the annual report as well as the year-round section remains unchanged from the prior year. A description of each section and the requirements for the 2022 report are below:

- Year-round Section ("Manage Redevelopment Items and Settings"): The year-round section is used to update information on the redevelopment commission and TIF districts. Users are welcome to use the year-round section throughout the year. Users will use the year-round section to add new TIF districts, to describe TIF expansions, and to manage documents associated with the TIF district. HEA 1290-2016 introduced a requirement that redevelopment commissions must submit copies of each resolution that establishes or alters a TIF district. These documents can be managed using the year-round section of TIF Management.
- Annual Section ("Redevelopment Commission Report"): The annual section will be used to update information specific to a reporting year. Information reported by the deadline of April 15, 2022, will pertain to activities during the calendar year 2021. Users will use the annual section to report information pertaining to personnel, revenues, expenditures, fund balances, and debt payments. Users will also use the annual section to report the assessed values for both real and personal property records within TIF districts. The TIF Parcel File upload specifications remain the same as they have been in prior

years, and the information contained in the file can be generated from the county's tax and billing system.

Users may access the TIF Management application and user guide on Gateway.

Questions may be directed to the Department Support team at <u>Support@dlgf.in.gov</u> or (317) 234-4480.