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# STATE OF INDIANA

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DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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

**FROM: James A. Johnson, Director of Data Analysis**

**SUBJECT: Gateway Submission of 2019 TIF Management Report**

**DATE: March 13, 2020**

The Department of Local Government Finance (“Department”) has launched the 2020 Reporting Year (2019 Subject Year) in the Tax Increment Financing (“TIF”) Management application in Gateway. Local officials may begin to use TIF Management to submit data pertaining to the calendar year 2019 required by IC 36-7-14-13 and IC 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, 2020**.

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 2020 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, 2020, will pertain to activities during the calendar year 2019. 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.

The Department reminds redevelopment authorities that they are required by IC 36-7-14.5-9(b) to submit a report through TIF Management. As was the case in 2019, redevelopment commissions will submit combined reports on behalf of a redevelopment authority and redevelopment commission when a redevelopment authority other than a military base reuse authority is established. Redevelopment authorities established under the military base reuse provision in IC 36-7-30 will submit a report separate from redevelopment commissions.

Users may access the TIF Management application on [Gateway](#). A user guide labeled “[TIF Management User Guide](#)” is available on Gateway.

Questions may be directed to the Gateway team at [gateway@dlgf.in.gov](mailto:gateway@dlgf.in.gov) or (317) 234-4480.