STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Local Officials for Counties, Cities, and Towns

FROM: Fred Van Dorp, Budget Director

DATE: January 17, 2023

SUBJECT: Procedures for the Submission of Declaratory Resolutions (Ind. Code § 36-7-14-17)

The Department of Local Government Finance ("Department") releases the following guidance to local officials for counties, cities, and towns, as well as officers of redevelopment commissions ("Commission"), to outline the Department's procedures for the submission of Declaratory Resolutions, Confirmatory Resolutions, and similar documents for the creation, expansion, or adjustment to an allocation area. **This memorandum supersedes the Department's February 23, 2022, memorandum on the same subject.**

The Department notes that there has been no statutory update to Ind. Code § 36-7-14-17. Commissions are still responsible for notice, meeting, reporting, and filing requirements outlined in Ind. Code § 36-7-14-17(a) - (d).

Per Ind. Code § 36-7-14-17(e), if the commission adopts a resolution and the resolution includes a provision establishing or amending an allocation provision, the commission shall file a copy of the resolution with both the auditor of the county in which the unit is located and the Department. Along with the resolution, the Commission should include any supporting documents that are relevant to the computation of assessed values in the allocation area. **Effective January 1, 2022, commissions will submit their resolutions and supporting documentation to the Department through the Gateway – TIF Management application.** Any documents mailed or emailed to the Department will be returned to the unit.

Additional instructions for submitting files through the TIF Management application can be found in the <u>User Guide</u> on Pages 11 - 14.

TIF Management reporting will require the use of the county-assigned TIF ID number. For municipal commissions, when reporting a new allocation area, the county auditor will need to assign the TIF ID number before you will be able to submit the documentation in TIF Management.

If you have any questions about the new submission procedures, please contact your <u>Budget</u> <u>Division Field Representative</u>.