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

FROM: Geoff Kuester, Chief Information Officer

SUBJECT: 2018 TIF Management Application Launched

DATE: February 28, 2018

The Department of Local Government Finance ("Department") has launched the 2018 version of the Tax Increment Financing ("TIF") Management application in Gateway. Local officials may begin to use TIF Management to submit calendar year 2017 data required by IC 36-7-14-13 and IC 36-7-14.5-9. Reports through the TIF Management application are due no later than April 15, 2018.

Based upon feedback from taxing units and changes made by House Enrolled Act ("HEA") 1290-2016, the Department overhauled the user interface for TIF Management in 2017. The Gateway application now contains two components: a year-round section and an annual section. A description of each section and the requirements for the 2018 report are below:

- **Year-round Section:** The year-round section will be 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:** The annual section will be used to update information specific to a reporting year. Information reported through April 15, 2018 will pertain to calendar year 2017. 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 parcels within TIF districts. The upload specifications remain the same as they have been in prior years.

Content reported in both the annual report as well as the year-round section remain unchanged. The only requirement that has changed for this year regards TIF District expiration dates. Each TIF District must now have an expiration date entered, or an indication that the TIF District does not expire. Units will not be able to submit their reports until each TIF District has expiration date information provided.
The Department reminds redevelopment authorities that they are required by IC 36-7-14.5-9 to submit a report through TIF Management. As was the case in 2017, 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 at https://gateway.ifionline.org/. A user guide for TIF Management may be found at https://gateway.ifionline.org/help.aspx.

Questions may be directed to the Gateway support team through email at gateway@dlgf.in.gov or by phone at (317) 234-4480. Questions may also be directed to Chief Information Officer Geoff Kuester at gkuester@dlgf.in.gov or by phone at (317) 233-8347.