

## **Qualifying as a Political Subdivision for Indiana Brownfields Program Financial Assistance**

### **Background**

The Indiana Brownfields Program, through the Indiana Finance Authority (Authority), provides grants and loans through a financial assistance agreement between the Authority and a political subdivision. *See* IC 13-11-2-83 (defining financial assistance agreement). “Political subdivision” for purposes of the Authority’s brownfields financial assistance has the meaning set forth in IC 36-1-2-13 and includes a redevelopment district under IC 36-7-14 or IC 36-7-15.1. IC 13-11-2-164(c).

### **Relevant Definitions**

To determine whether an entity qualifies as a political subdivision under IC 13-11-2-164(c), the relevant definitions to consider are:

- IC 36-1-2-13 "Political subdivision" means municipal corporation or special taxing district.
- IC 36-1-2-10 "Municipal corporation" means unit, school corporation, library district, local housing authority, fire protection district, public transportation corporation, local building authority, local hospital authority or corporation, local airport authority, special service district, or other separate local governmental entity that may sue and be sued. The term does not include special taxing district.
- IC 36-1-2-23 "Unit" means county, municipality, or township.
- IC 36-1-2-18 "Special taxing district" means a geographic area within which a special tax may be levied and collected on an ad valorem basis on property for the purpose of financing local public improvements that are:
  - (1) not political or governmental in nature; and
  - (2) of special benefit to the residents and property of the area.

### **Examples of Qualifying Entities**

Entities that meet the definition of political subdivision for eligibility to receive brownfields financial assistance include, but are not limited to:

- Any county, municipality, or township (unit)
- Gary/Chicago Airport Authority (municipal corporation)
- A solid waste management district (municipal corporation & special taxing district)
- Frankfort Community Public Library (municipal corporation)
- Indiana State University (municipal corporation)
- A redevelopment district under IC 36-7-14 or IC 36-7-15.1 (political subdivision)
- A redevelopment commission under IC 36-7-14 or IC 36-7-15.1 (municipal corporation)