
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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TO: Counties, Cities and Towns, and Redevelopment Commissions

FROM: Courtney Schaafsma, Budget Division Director

RE: TIF Data Collection for Department Report

DATE: June 5, 2014

On March 26, 2014, Governor Mike Pence signed into law Senate Enrolled Act 118 (“SEA 118”) and Senate Enrolled Act 367 (“SEA 367”). Together, these bills implemented a non-Indiana Code provision that requires the Department of Local Government Finance (“Department”) to prepare a report on redevelopment during the 2014 legislative interim. This report is to be provided to the Legislative Services Agency prior to October 1, 2014, for further distribution to the appropriate study committee as determined by the legislative council.

SEA 118 and SEA 367 require the following information to be contained in the Department’s report:

- 1) The activities of each redevelopment commission, authority, and department throughout Indiana, including projects proposed and projects completed.
- 2) The budgets for 2009 through 2013 for each redevelopment commission, authority, and department, including a summary of these budgets.
- 3) The audit findings for 2009 through 2013 for each redevelopment commission, authority, and department audited by the State Board of Accounts, including a summary of these audits.
- 4) The actual increase in assessed values in redevelopment areas compared to the estimated increases set forth in the respective redevelopment plans.
- 5) The actual increases in assessed values in redevelopment areas compared to the increase in assessed values outside redevelopment areas.
- 6) Suggested changes in the law with regard to redevelopment commissions, authorities, and departments.

While the Department will make every effort to gather information that is readily available to it in compiling this report, the Department will also need each redevelopment commission, authority, or department to provide certain information in order for the Department to prepare an accurate and complete report. This memo provides information on the requested data to be submitted by each redevelopment commission, authority, or department.

Data Request

SEA 367 grants the Department the ability to collect the required information by requiring redevelopment commissions, authorities, and departments to provide the necessary information by July 1, 2014 in a manner prescribed by the Department. Given the short timeframe for meeting this deadline, the Department has categorized its data needs into two categories – 1) data that should be provided in a redevelopment entity’s initial response and 2) data that can be provided in a supplementary submission if needed. If possible, the Department would prefer all requested information by July 1, 2014. If a redevelopment commission, authority, or department determines that it needs to submit supplementary information, the Department requests submission of this information by August 1, 2014. Data received after August 1, 2014 may not be able to be incorporated into the Department’s final report.

Data Required to be Provided by July 1, 2014

- Identification of each Tax Increment Finance (“TIF”) District
 - TIF Identification tab in the attached Excel workbook
- Information on projects completed, currently in progress or proposed within the TIF District
 - Completed Projects, Current Projects and Proposed Projects tabs in the attached Excel workbook

Data that can be submitted as Supplemental Information by August 1, 2014

- Information on the dates of the TIF establishment and any subsequent expansions
 - Establish and Expansion tab in the attached Excel workbook
- Copies of the Declaratory Resolution, Confirmatory Resolution and Redevelopment Plan for the original establishment and any subsequent expansions of the TIF District, if available
- Financial information for 2009 through 2013
 - Fund 1, Fund 2, Fund 3 tabs in the attached Excel workbook
 - **If a redevelopment commission, authority, or department has their own financial reports that include the requested information, these can be submitted instead of completing the provided tabs in the Excel workbook.**

Please see the attached instructions for further information on the data requested.

Plan for the Report

The Department has been charged with preparing a report that contains significant amounts of detail on each redevelopment commission, authority, or department. Because of this requirement, the Department anticipates creating a summary of the information provided to the Department by the redevelopment commission, authority, or department. **For those redevelopment commissions, authorities, or departments that choose not to respond to the data request, the Department will note the lack of response in the applicable summaries.**

Submission of Requested Data

As the redevelopment commission, authority, or department has the requested information completed, the Department requests that the completed Excel spreadsheet and any associated documents are emailed to the Department at DLGFTIFReport@dlgf.in.gov. Since the Excel spreadsheet has been requested on a TIF district level, feel free to submit the files as they are completed rather than waiting to submit them all at one time.

Questions

If you have any questions on the above instructions or the attached Excel template, please contact Courtney Schaafsma, Budget Division Director, at cschaafsma@dlgf.in.gov or (317) 234-3937, or Dan Jones, Assistant Budget Division Director, at djones@dlgf.in.gov or (317) 232-0651.