

Learn more about ...



# Tax Increment Financing (TIF) Data

---

## Purpose

Indiana is among many states that allow the use of tax increment financing (TIF) to generate funding for local public infrastructure that is intended to promote private investment. Information about TIF districts is now collected through the *TIF Management* application on Gateway on an annual basis, with 2014 as the first full reporting year.

Redevelopment in Indiana through the use of TIF districts is primarily governed by Indiana Code 36-7-14, though there are other statutes specific to Marion County, redevelopment authorities, and military base reuse authorities. A presentation (slide deck) providing a fuller overview of TIFs is [available from the DLGF](#). The Department also published a comprehensive report on redevelopment that may be located at this link: [Redevelopment Report](#).

## Units Reporting

TIF districts exist in a majority of Indiana's counties; local governments reported financial and parcel data for 589 TIF districts across 78 counties in 2014 submissions to Gateway. Of those, 143 were authorized by county government and 446 were authorized by city government.

Based on both TIF neutralization worksheet submissions for real property TIF districts and TIF Management entries that were started but not completed, the Department believes the actual number of TIF districts likely exceeds the number listed in the TIF Viewer. In 2013 Pay 2014, 669 TIF neutralization worksheets were submitted to the Department. Data displayed reflects data submitted through TIF Management.

## Timeframe

Authorizing units (cities, counties) must submit their required information on Gateway by October 1 of each year. Beginning in 2016, authorizing units will submit TIF Management reports by April 15 of each year. Data provided in TIF Management is for the calendar year preceding submission.

## Data Collected

Counties and cities with authorized TIF districts must submit information, including the name of the district, the parcels which comprise it, the revenue received and the expenses paid. Other required information regarding the TIF districts authorized includes the following:

- Redevelopment Commission name
- Names and codes of the TIF district(s)
- Bonds associated with each TIF district, including the amount of the obligation and the amount paid on outstanding debt
- Parcels which comprise each TIF district

Here is a screenshot of the input menu used by the governmental units.

**TIF Management Functions**








-  **Step 1a: Customize Redevelopment Commission**  
Verify Redevelopment commission and enter commission name.
-  **Step 1b: Manage TIF Districts**  
Manage TIF Districts.
-  **Step 2: Manage TIF Funds**  
Report the expenses, revenues, and fund balances.
-  **Step 3: Link Debts to TIF**  
Report which obligations are supported by TIF districts.
-  **Step 4: Report Debt Payments**  
Report amount paid on outstanding obligations.
-  **Step 5: Parcel Management**  
Upload, view, and manage parcel files for each TIF district.
-  **Final Step: Submission**  
Manage the TIF submission status for this unit.

Figure 1: TIF Management Input Menu

## The TIF Viewer Tool

The TIF Viewer provides the public with tabular summaries for the TIF districts within a county, providing information on the number of parcels included each district as well as summaries on the gross, net, base and incremental assessed values, the revenues for the TIFs, the expenses and the cost of the bonds associated with the TIF districts.

The default view is the statewide summary and a listing of all submitted TIF districts. Users may also view a county-level summary and a list of TIF districts by clicking on specific counties on the map.

## TIF District Viewer

Click on a county to select



### Statewide TIF District Summary for 2014 [Excel](#) [Word](#)

	Total	County	City
Number of TIFs	682	162	520
Number of Parcels	129,566	10,976	118,590
Gross Assessed Value	\$42,179,470,353	\$6,559,084,401	\$35,620,385,952
Net Assessed Value	\$36,324,255,818	\$5,585,240,549	\$30,739,015,269
Base Assessed Value	\$14,080,732,678	\$1,593,582,042	\$12,487,150,636
Incremental Assessed Value	\$22,020,056,185	\$3,872,431,394	\$18,147,624,791
Revenues	\$664,840,886	\$76,463,760	\$588,377,107
Expenses	\$814,329,253	\$81,823,477	\$732,505,776
Cost of Bonds Associated with TIFs	\$10,703,534,697	\$504,281,851	\$10,199,252,846

### Statewide TIF Districts

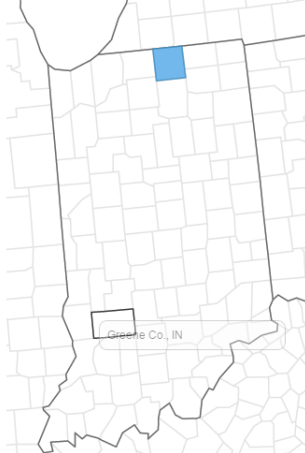
County Name	Authorizing Unit	TIF ID#	TIF District	GA#	NA#	Base AV	Inc. AV	Revenues	Expenses
Adams	BERNE CIVIL CITY	T01001	<a href="#">ECC Economic Development Area</a>	\$52,294,030	\$20,096,320	\$8,794,907	\$11,303,359	\$51,401,000	\$49,842,964
Adams	DECATUR CIVIL CITY	T01002	<a href="#">TIF</a>	\$480,964,100	\$292,556,434	\$290,168,034	\$2,388,400	\$0	\$2,459,000

Figure 2: TIF Viewer Home Page

The following screenshot shows an example of a county-specific summary.

## TIF District Viewer

Click on a county below to view data by county



[Return to State Summary](#)

[Excel](#) [Word](#)

### ELKHART COUNTY TIF District Summary for Calendar Year 2013

(Typically submitted by October 1, 2014)

	Total	County	City
Number of TIFs	22	9	13
Number of Parcels	15,147	464	14,683
Gross Assessed Value	\$2,731,470,900	\$175,300,000	\$2,556,170,900
Net Assessed Value	\$2,274,122,535	\$149,032,731	\$2,125,089,804
Base Assessed Value	\$1,479,885,697	\$30,242,790	\$1,449,642,907
Incremental Assessed Value	\$785,089,656	\$118,817,656	\$666,272,000
Revenues	\$13,112,245	\$2,951,781	\$10,160,464
Expenses	\$10,505,478	\$1,744,001	\$8,761,477
Cost of Bonds Associated with TIFs	\$25,937,500		\$25,937,500

Figure 3: Elkhart County TIF Summary

The TIF Viewer also provides a mapped view of the actual parcels that comprise each TIF, as well as a table of detailed information. The map shown below is an example, and users can zoom in or out to see street boundaries and landmarks. Hovering over a parcel will provide a pop-up box showing the assessed value of that parcel.



Figure 4: Example mapped TIF area

Information about a given TIF district will be displayed in a format similar to the county or city-level information. The two images below demonstrate summary level at the TIF district level, followed by a parcel-by-parcel breakdown of certain TIF figures provided by counties, cities and towns.

**TIF Name: FCC Economic Development Area (T01001)**

Authorized by BERNE CIVIL CITY

This TIF district is associated with the following bonds (click on the bond to view details in a separate tab):

- [BRC-2003 Taxable Increment Revenue Bonds](#)

The total number of properties in this TIF	194
Real property records in this TIF	193
The Gross Assessed Value for all property in this TIF	\$52,294,630
The Net Assessed Value for all property in this TIF	\$20,098,326
The Base Value for all property in this TIF	\$8,794,967
The Incremental Value for all property in this TIF	\$11,303,359
Total Revenues for this TIF	\$265,266
Total Expenses for this TIF	\$256,923

Figure 5: TIF Summary Data

Click on column name to sort.

Parcel Number	Property Owner	Parcel Type	Gross Assessed Value	Net Assessed Value	Base Assessed Value	Incremental Assessed Value
01-08-33-301-433.000-010	Yager Furniture Co Inc	Commercial	\$4,700	\$4,700	\$4,700	\$0
01-11-04-101-088.000-018	Berne Building, LLC	Industrial	\$28,800	\$28,800	\$28,800	\$0
01-11-04-101-071.000-018	Family Hospice of Northeast Indiana Inc	Commercial	\$125,800	\$125,800	\$125,800	\$0
01-11-04-101-108.000-018	Hart, Gary R & Beth E	Commercial	\$31,800	\$31,800	\$31,800	\$0
01-11-04-101-057.000-018	Eicher Land Management LLC	Commercial	\$20,900	\$20,900	\$20,900	\$0

Figure 6: TIF Parcel-level Data

Questions related to the TIF Viewer or to the TIF Management application may be directed to the Gateway support team at [Gateway@dlgf.in.gov](mailto:Gateway@dlgf.in.gov).