

# Annual Notice and Reporting Requirements of Indiana Redevelopment Commissions (and, if applicable, Redevelopment Authorities)

2026

## CHECKLIST

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✓ **1. April 1 Report of Redevelopment Commission (and Redevelopment Authority, if any)**

By April 1 of each year, the Treasurer of the Redevelopment Commission (i.e., the fiscal officer of the unit, which is the Clerk-Treasurer for Towns and Third-Class Cities, the Controller for Second Class Cities, and the Auditor for Counties) must prepare a fiscal report for the Redevelopment Commission (which can be as simple as a summary of funds and accounts of the Redevelopment Commission). Similarly, by April 1 of each year, the Secretary-Treasurer of a Redevelopment Authority (if one has been established) must file a fiscal report with the Board of Directors of the Redevelopment Authority.

✓ **2. April 15 Report of Redevelopment Commission (and Redevelopment Authority, if applicable)**

By April 15 of each year, a Redevelopment Commission is required to file a report of its activities for the prior calendar year with the executive of the unit and fiscal body (i.e., Mayor, Town Council President, or County Commissioners, and Common Council, Town Council and County Council, as appropriate), containing the information set forth in IC 36-7-14-13. A copy of the report must also be submitted to the Department of Local Government Finance in electronic format. The report must include the names of the members and officers of the Redevelopment Commission (including, for County redevelopment commissions, any new or removed members in the prior calendar year), the number of employees and salaries, the amount of expenditures made during the preceding year and their general purpose, an accounting of TIF revenues as a grant or loan from the Redevelopment Commission, the amount of funds on hand at the end of the prior calendar year, and any other information necessary to disclose the activities of the Redevelopment Commission. Further, the report is required to include specified information for each tax increment financing (TIF) district for the previous year, including:

1. revenues received;
2. expenses paid;
3. fund balances;
4. amount and maturity date for all outstanding obligations;
5. amount paid on outstanding obligations;
6. a list of parcels included in each TIF District and the base assessed value and incremental assessed value for each parcel in the list; and
7. a list of the depreciable personal property of any "designated taxpayer" for each TIF allocation area that is capturing assessed value from depreciable personal property, as well as the base assessed value and incremental assessed value of such depreciable personal property.

The following additional information must also be included in a Redevelopment Commission's April 15 report to the extent that this information has not previously been provided to the Department of Local Government Finance:

1. the year in which the tax increment financing district was established;
2. the section of the Indiana Code under which the tax increment financing district was established;
3. whether the tax increment financing district is part of an area needing redevelopment, an economic development area, a redevelopment project area, or an urban renewal project area;
4. if applicable, the year in which the boundaries of the tax increment financing district were changed and a description of those changes;
5. the date on which the tax increment financing district will expire; and
6. a copy of each resolution adopted by the redevelopment commission that establishes or alters the tax increment financing district.

**Redevelopment Authorities** are also required to file a report by **April 15** pursuant to IC 36-7-14.5-9, which provides as follows:

**IC 36-7-14.5-9**

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(b) Not later than April 15 of each year, the board shall submit a report setting out its activities during the preceding calendar year to:

- (1) the executive and the fiscal body of the unit that established the redevelopment authority; and
- (2) the department of local government finance in an electronic format.

(c) The report required under subsection (b) must also include the following information set forth for each tax increment financing district regarding the previous year:

- (1) Revenues received.
- (2) Expenses paid.
- (3) Fund balances.
- (4) The amount and maturity date for all outstanding obligations.