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This Newsletter does not contain legal advice and its contents are subject to revision.
### Certification of a TIF District

After a TIF plan has been adopted, an authority must request certification by the county auditor. The county auditor must certify the original net tax capacity (ONTC) within 30 days after it receives the request and sufficient information to identify the parcels in the district. For requests for certification made on or before June 30th the previous assessment year is used to determine the ONTC, and for requests made after June 30th, the current assessment year is used to determine the ONTC.

Timely certification is important given the numerous provisions of law that are tied to the certification date (e.g., reporting requirements, the four-year rule and the five-year rule).

At the time of the initial certification of the ONTC, the county auditor must also certify the original local tax rate (OLTR). The rate to be certified is the rate for the payable year applicable to the ONTC. For districts that request certification after June 30th, the ONTC must still be certified within 30 days, even though the rate payable for the current assessment year is not available (rates are calculated and payable in the year following the assessment year). The ONTC certification date is the certification date of the district. The OLTR can be certified when it becomes available.

### TIF Division Staff

If you have questions, please contact us:

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