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**TIF - INDIANA**

## **Redevelopment Com'n of Town of Munster v. Indiana State Bd. of Accounts**

**Court of Appeals of Indiana - March 16, 2015 - N.E.3d - 2015 WL 1186102**

The Munster Redevelopment Commission appealed the Circuit Court's order entering summary judgment in favor of the Indiana State Board of Accounts in which the trial court determined that Indiana Code section 36-7-14-28 does not permit the Commission to use tax incremental financing funds to pay for the ongoing maintenance of redeveloped properties.

The Court of Appeals affirmed, as Indiana Code section 36-7-14-39(b)(2) provides that TIF funds "may be used by the redevelopment district only to do one or more of the following," then lists the allowable uses. Notably absent from the list of permissible uses is general and ongoing maintenance of redeveloped properties. Instead, the language of the statute indicates that TIF funds are to be spent on the construction and installation of improvements, rather than continuing maintenance.

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