

## Sample - 2017 County TIF Information Form

### Deadline

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The 2017 County Information Reporting Form is due April 2, 2018. (March 31 falls on a Saturday.)

### Purposes of the Form

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The County Information Reporting Form is necessary for several purposes:

- (1) To identify county oversight activities and information, including:
  - (a) dates of the actual first distribution of tax increment to a TIF district (which determines its maximum duration limit);
  - (b) the return of tax increment to the county by development authorities;
  - (c) decertification of TIF districts;
  - (d) enforcement of the Four-Year Knockdown Rule; and
  - (e) the correction of errors by counties pursuant to the correction statute;
- (2) To provide tax increment distribution information to verify reporting by development authorities; and
- (3) To ensure accurate transfers of the OSA TIF enforcement deduction to the State.

### Form Instructions Available

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Detailed instructions for completing this form can be downloaded at:

[TIF Forms and Instructions](#)

### Red Messages:

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The red messages in the right margin indicate that data must be entered or corrected before the reporting form can be submitted. Once the data has been entered or corrected, the red message will no longer be displayed. The table below summarizes the number of remaining red messages.

Tab Name	Red Messages Remaining
<a href="#">TIF Activity</a>	7
<a href="#">Distributions-Settlements</a>	12
<a href="#">TIF Enforcement Deduction</a>	0
<b>TOTAL COUNT</b>	<b>19</b>

### Alternate File Instructions (in lieu of Distributions Table)

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You may choose to send an accompanying file in lieu of completing the Distributions Table on the Distributions-Settlement Tab. This may be preferable if you have the ability to query or report the data from your system and can copy and paste that data into a file to avoid data entry on the Distribution Table. The following requirements apply to the accompanying file.

- (1) The file must be a comma-delimited file with the extension ".CSV". One way to create a .CSV file is to copy and paste the data into an Excel file; select Save As from the File menu; name the file and choose a file location; and select .CSV from the drop-down of file types.
- (2) The authority names and TIF district names can be reported as they are identified in the county system, with the TIF district names placed in either Column B or C (although Column C is preferred if using county names). The names do not need to match the prepopulated Distribution Table, nor do they need to be in the same order as the prepopulated Distribution Table.
- (3) The file must contain no extra columns, headers, labels, or text. It must only contain Columns A through H from the Distribution Table. If either Column B or C is not used, a blank column must still be included. Column I should not be included.

If you have difficulties complying with these changes or have reasons to suggest alternate file types in the future, please contact Jason Nord at [Jason.Nord@osa.state.mn.us](mailto:Jason.Nord@osa.state.mn.us) or 651-296-7979.

### Submitting the Form

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Please submit the completed form using the State Auditor Form Entry System (SAFES). Refer to the instructions for more details.

### Resources

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If you have questions about the information requested, you can refer to the following resources:

[TIF County Guide](#)

[TIF Statements of Position](#)

[TIF Training Videos](#)

You can also address questions by email to:

[TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us)

# Sample - 2017 County TIF Information Form

## TIF Activity

1 Were any **new districts certified** during 2017? (If yes, identify the authority, district, certification date and codes below.)

Select One

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20

Development Authority Name (City, EDA, HRA, PA)	District Name	Certification Date (m/d/yyyy)	County TIF Code (Optional - See Instructions)	DOR TIF Codes		
				Location	District	HSS

2 Was the 2017 distribution the **FIRST receipt of tax increment** for any districts? (If yes, identify the authority/district and date below.)

Select One

- 1
- 2
- 3
- 4
- 5
- 6
- 7
- 8
- 9
- 10
- 11
- 12
- 13
- 14
- 15
- 16
- 17
- 18
- 19
- 20

Development Authority - District	Distribution Date (m/yyyy)

3 Did any districts have **tax increment returned** during 2017? (If yes, identify the authority/district, amount, and date below.)

Select One

	Development Authority - District	Amount	Date of Return (m/d/yyyy)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

4 Were any **districts decertified** during 2017? (If yes, identify the authority/district and actual decertification date below.)

Select One

	Development Authority - District	Decertification Date (m/d/yyyy)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

5 Did any districts have parcels removed under the **Four-Year Rule** during 2017? (If yes, identify the authority/district and removal date below.)

Select One

	Development Authority - District	Removal Date (m/d/yyyy)
1		
2		
3		
4		
5		

6 Did the county correct any errors under the **correction of errors** statute during 2017? (If yes, identify the authority/district below.)

Select One

**Development Authority - District**

- 1
- 2
- 3
- 4
- 5


7 Does this county charge for TIF administrative costs?

Select One

8 Comments (4,000 character limit on Comments):

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Sample

# Sample - 2017 County TIF Information Form

## Distributions/Settlements

- 1 Did this county make any TIF distributions/settlements in 2017? Select One
- 2 Has this county chosen to complete the Distribution Table on Line 4 or to send the optional .CSV file? Select One

You may enter distributions of tax increment for each TIF district in the Distribution Table on Line 4, or you may alternatively chose to send an accompanying file containing the distribution amounts. See instructions for details. The alternate file might be preferred by counties with a large number of districts to avoid data entry. The accompanying file must be in comma-separated-values format (.CSV) containing the information for columns A through I of the Distribution Table arranged exactly as they are in the table on Line 4.

## Total Distributions

- 3 If the Distribution Table on Line 4 is completed, these totals will be automatically calculated. If the alternative file is provided in lieu of completing the Distribution Table, enter the corresponding totals in columns A and B. Column C will be automatically calculated.

A	B	C
<b>2017 Distributions</b> <small>(excluding January 2017 cleanup)</small>	<b>January 2018 Clean-up Distributions</b> <small>(if any)</small>	<b>Total TIF Distributions</b>
\$ -	\$ -	\$ -

## Distribution Table

- 4 Enter the total amount of tax increment distributed for each TIF district in 2017, excluding any cleanup settlement in January 2017, in Column H. Enter any amount distributed in January 2018 as a cleanup settlement in Column I. Report all distributions, adding any new or missing districts in the blank rows. Do not include TIF enforcement deduction amounts as these are paid to the State and are reported on the TIF Enforcement Deduction Tab. Column C is optional and solely for the county's reference, except that if a district is added in a blank row this name should be provided if the OSA name is unknown. Verify or correct the Department of Revenue Codes in columns E, F, and G. Enter the appropriate code if no code is prepopulated. Do not copy and paste data into this table as it disrupts data importing (use the alternate file if copying and pasting will save time).

	A	B	C	D	E	F	G	H	I	J
	Development Authority Name (City, EDA, HRA, PA)	OSA TIF District Name	County TIF District Name (Optional)	County TIF Code (Optional - See Instructions)	DOR TIF Codes			2017 Distributions <small>(excluding January 2017 cleanup)</small>	January 2018 Clean-up Distributions <small>(if any)</small>	Total TIF Distributions
					Location	District	HSS			
1	Spruce	TIF 2 Loon Industries	TIF 2	102	952	002	00			\$ -
2	Spruce	TIF 3 Uffda Inc	TIF 3	103	952	006	00			\$ -
3	Lake Walleye	TIF 5 Go Fish	TIF 5	205	389	008	00			\$ -
4	Lake Walleye	TIF 6 Ice House Inc	TIF 6	206	389	005	00			\$ -
5	Fort Paul	TIF 10 Blue Ox	TIF 10	310	995	002	00			\$ -
6										\$ -
7										\$ -
8										\$ -
9										\$ -
10										\$ -
11										\$ -
12										\$ -
13										\$ -
14										\$ -
15										\$ -
16										\$ -
17										\$ -
18										\$ -
19										\$ -
20										\$ -

21															\$	-
22															\$	-
23															\$	-
24															\$	-
25															\$	-

If you need additional rows or have any questions concerning this form, please contact the OSA.

Sample

# Sample - 2017 County TIF Information Form

## TIF Enforcement Deduction

### Expected Enforcement Deduction Amount

- 1 Based on the total distributions from the Distributions–Settlement Tab(Column A), the total increment collected prior to subtracting the enforcement deduction (Column B) and the amount of the enforcement deduction (Column C) are estimated. The OSA expects that the enforcement deduction payments to the State from February 2017 through January 2018 should approximately equal the amount in Column C.

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #e0f0e0;">A</th></tr> <tr><td style="text-align: center;"><b>Total Tax Increment Distributed</b> (amount reported on previous tab)</td></tr> <tr><td style="text-align: center;">\$ -</td></tr> </table>	A	<b>Total Tax Increment Distributed</b> (amount reported on previous tab)	\$ -	$\div (1 - .0036) =$	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #e0f0e0;">B</th></tr> <tr><td style="text-align: center;"><b>Total Tax Increment Collected</b> (prior to the enforcement deduction)</td></tr> <tr><td style="text-align: center;">\$ -</td></tr> </table>	B	<b>Total Tax Increment Collected</b> (prior to the enforcement deduction)	\$ -	$\times .0036 =$	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #e0f0e0;">C</th></tr> <tr><td style="text-align: center;"><b>Expected Enforcement Deduction</b></td></tr> <tr><td style="text-align: center;">\$ -</td></tr> </table>	C	<b>Expected Enforcement Deduction</b>	\$ -
A													
<b>Total Tax Increment Distributed</b> (amount reported on previous tab)													
\$ -													
B													
<b>Total Tax Increment Collected</b> (prior to the enforcement deduction)													
\$ -													
C													
<b>Expected Enforcement Deduction</b>													
\$ -													

### Enforcement deduction payments to the State (MMB)

- 2 Enter the amounts and dates of each payment or transfer of TIF enforcement deduction amounts to the State. Typically only two or three transfers are expected, but additional rows are provided. (If more than eight transfers were made, combine the remaining amounts on row 8 and note the additional dates in the comments on Line 3. Provide a comment on Line 3 to explain any difference greater than minor rounding errors between the total for Line 2 and the expected amount from Line 1, Column C.

	A Amount	B Date
1		
2		
3		
4		
5		
6		
7		
8		

\$ -

Comments (4,000 character limit on Comments):

3