

# TIF Division Newsletter



## Counties and Cities Work Together to Correct Errors

Several counties and cities have already used the 2008 Correction of Errors Amendment to the TIF Act. The amendment permits county auditors to correct errors in certification or decertification of a TIF district or errors in computation of tax increment. County auditors now have the flexibility to recertify a district or certify the original tax capacity of affected parcels, extend the duration of a district, or adjust tax rates to correct the effect of an error.

The law requires that, at least 30 days before the county exercises its authority to correct an error, the county auditor must notify the development authority and the municipality in writing of the intent to do so. The auditor must also include supporting information to describe the reason for the proposed correction. In most cases, the county auditor has already requested assistance from the Department of Revenue in working out a viable change or adjustment before notifying the municipality and authority.

If the municipality or authority objects before the end of the 30-day notification period, the matter is then submitted to the Commissioner of Revenue, who consults with the Office of the State Auditor before making a decision or resolving the dispute. The final correction is then incorporated into the Department of Revenue's TIF District Tax List Supplement. In addition, the county must provide documentation of the correction to the Commissioner of Revenue and the State Auditor.

The five corrective actions the county auditor is authorized to undertake are listed in Minnesota Statutes, section 469.177, subdivision 13. If you discover an error or need a correction to be made, we encourage you to contact your county auditor immediately, as the correction generally takes several months to complete.

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