

# TIF Division Newsletter



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## Online TIF Surveys

The Office of the State Auditor recently e-mailed a survey to assess the level of interest in and technical capabilities for **online webinar training**. For those who have not completed the survey, we encourage you to do so. The survey can be found at:

[http://www.surveymk.com/s.aspx?sm=ciOgK16e5kFj4NM1VG0SMQ\\_3d\\_3d](http://www.surveymk.com/s.aspx?sm=ciOgK16e5kFj4NM1VG0SMQ_3d_3d)

In addition, the OSA has previously sent a **2008 TIF reporting evaluation** to those who have completed the annual reporting forms. If you have completed the reporting forms, but have not completed the evaluation, we encourage you to do so. The evaluation can be found at:

[http://www.surveymk.com/s.aspx?sm=9tSf\\_2fUqDuF9Pw13DINb7QA\\_3d\\_3d](http://www.surveymk.com/s.aspx?sm=9tSf_2fUqDuF9Pw13DINb7QA_3d_3d)

## TIF Reporting Basics Training Sessions Postponed

In past years, the OSA held, in the fall, TIF training sessions explaining how to complete the annual reporting forms. Due to the recent legislative changes to the TIF reporting requirements, these training sessions will be postponed until the OSA makes the necessary changes to the forms.

## County Correction of Errors Update

The OSA received the following questions from counties regarding the “correction of errors” section of the TIF Act.<sup>1</sup>

*Q. Can a county bill an authority for the cost of staff time spent resolving correction of errors problems?*

A. Yes. The TIF Act allows counties to bill for county administrative costs.<sup>2</sup> Correcting errors consumes considerable administrative time. However, if the error was caused by the county, the OSA recommends that the county not charge for correcting the error. If a county decides to bill an authority, it must comply with the requirements in the TIF Act.<sup>3</sup>

*Q. Can the “correction of errors” provision be used when an authority changes its mind after decertifying the district early?*

A. In certain instances. If the authority requested a district be decertified early and then discovers there are outstanding obligations, the decertification may have been an error. The provision was to be used to correct “errors” in the sense that something was done contrary to what was intended (e.g., incorrect original tax capacity rate, wrong parcels certified, etc.). If the authority merely changed its decision, there is no “error” to correct.

*Q. Does the county need to notify anyone when an error correction has occurred?*

A. Yes. If the county is using the correction of errors authority, the county auditor must notify the Office of the State Auditor and the Commissioner of Revenue of the correction.

<sup>1</sup> Minn. Stat. § 469.177, subd. 13.

<sup>2</sup> Minn. Stat. § 469.176, subd. 4h.

<sup>3</sup> Minn. Stat. § 469.176, subd. 4h (a).