

TIF Division Newsletter



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2009 TIF Reporting Forms Available

The Office of the State Auditor (OSA) recently announced that the 2009 TIF reporting forms are available online in the [State Auditor Form Entry System \(SAFES\)](#). Additional information, including a username, has been sent to each authorized TIF form preparer on file with our office. Reporting questions or problems may be directed to Jenna Braband by phone at (651) 296-7001 or by email at TIF@auditor.state.mn.us.

If a user submits forms other than TIF forms in SAFES, the Form Status tab will default to display forms for the 2010 reporting year. In order to see the TIF forms, select 2009 and then click on the TIF tab. If a user completes only TIF forms, the Form Status tab will display only 2009 forms.

When are TIF Annual Reporting Forms First Filed?

A TIF District Reporting Form is required to be filed beginning the year in which a district is certified. The reporting requirement continues until the district is decertified and all tax increment has been spent.

If a district has recently been decertified, the authority is to complete a [Confirmation of Decertification Form](#). The authority completes and signs Part A, and sends the form to the County Auditor. The County Auditor then verifies the information and signs Part B. It is the authority's responsibility to make sure the OSA receives a fully completed decertification form.

If the district is decertified before the maximum duration limit identified in the TIF Act, please submit a copy of the city council's resolution to decertify the district in addition to the Confirmation of Decertification.

Authorizing External Users to Access TIF Reporting Forms

In the [February and March TIF Newsletters](#), the OSA provided information on how an authority may authorize an external user, such as a CPA or financial consultant, to submit its annual reporting forms. If an authority wishes to authorize an external user, the [SAFES Authorization Form](#) must be completed and signed by both parties and submitted to our office.

Pooling Restrictions and the Five-Year Rule

The [Statement of Position on Pooling Restrictions and the Five-Year Rule](#) has been released. The Statement describes how pooling restrictions and the five-year rule combine to limit the amount of tax increment spent outside the TIF district in which the revenues were generated, and to ensure that tax increment revenues are spent within a reasonable time.