

TIF Division Newsletter



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The Last Year of Market Value Homestead Credit Payments

The Market Value Homestead Credit (MVHC), currently provided to eligible homesteads, was eliminated by the 2011 Legislature and replaced, beginning in calendar year 2012, with a new Market Value Homestead Exclusion (MVHE).

The last MVHC payments were made in 2011. Payments to development authorities were transferred electronically from the Department of Revenue on December 23, 2011. The [2011 MVHC Distribution Table](#) listing the distribution of MVHC funds to development authorities can be found on Revenue's website. If you have questions, contact Shawn Wink, the resource person at Revenue. Shawn's telephone number is (651) 556-6095. His e-mail is shawn.wink@state.mn.us.

Beginning in 2012, property tax relief will be provided by *excluding* a portion of each qualifying homestead's market value from taxation. Eligibility for the MVHE mimics the existing MVHC program. Homes up to \$76,000 in market value will continue to receive the maximum relief, with the relief decreasing as home values increase, up to a homestead maximum value of \$413,800. The MVHE relief will be financed through local property tax levies, causing tax rates and taxes for most properties to rise unless cities and counties cut levies below 2011 levels.

Estimated Market Value versus Taxable Market Value

When owners of homestead property in Minnesota opened their Truth in Taxation Statements this past fall, many thought the estimated market value of their property had drastically declined. In many cases, it was the *taxable* market value that had declined, not the estimated market value.

So what's the difference? The estimated market value is the value the assessor thinks your property is worth. The taxable market value is the value used for calculating your property taxes. If you have a homestead eligible to receive MVHE relief, the amount of the exclusion is subtracted from your home's estimated market value. Property taxes will be calculated on this lower taxable value. Property owners in your city and county will be responsible for paying property taxes for the difference between the estimated market value and the taxable market value of eligible homesteads.

2012 SAFES Authorization Forms

If your development authority uses an auditor or consultant to submit the authority's annual TIF reports, now is a good time for you and your auditor or consultant to complete the 2012 [User Authorization Form](#). The form needs to be reactivated after the end of each calendar year. Completing a User Authorization Form authorizes the Office of the State Auditor to provide a specific individual with a user name and password (user-login) to access and submit the authority's online reporting forms.

The development authority and the authorized user must each complete the form. The user-login is retained from year-to-year and must be kept confidential. The user-login serves as the development authority's and the authorized user's signatures on the User Authorization Form.

Request for 2011 TIF District Information from Counties

We are asking counties to provide TIF district information for property taxes payable 2011. The [2011 TIF District Information form](#) was sent to counties on Friday, January 13. We request that the information be returned to our office by Friday, February 24 by way of e-mail, fax, or postal mail. This annual information is necessary for our office to prepare the 2011 TIF reporting forms.

List of Cities/Authorities Using the Jobs Stimulus Program

A list of the cities/authorities submitting to the OSA documentation for the Jobs Stimulus Program can be found immediately following this newsletter. As of January 19, 2012, sixty cities and authorities have submitted Jobs Stimulus Program proposals. The list is divided into (i) the Jobs Stimulus Program with tax increment revenue generated from economic development districts and (ii) the Jobs Stimulus Program using tax increment revenue generated from existing districts. Proposed construction projects and the estimated amount of tax increment to be expended are identified. If you have questions about the program, please see our [Statement of Position, Jobs Stimulus Program](#).

If your city or development authority has authorized the use of the Jobs Stimulus Program, but has not submitted documentation to the OSA, we urge you to send the information immediately. Legislators have expressed interest in knowing how many cities and development authorities are using the Program and what types of projects are being constructed. This information will be included in the TIF Legislative Report, available to legislators on approximately February 1, 2012.

Jobs Stimulus Program
TIF Revenues from Economic Development Districts

Minn. Stat. § 469.176, subd. 4c (d)

Self-reported to the Office of the State Auditor as of January 20, 2012

City of Alden, TIF 1-1 Arnold Companies

The City of Alden established an economic development district for the purposes of property acquisition and site improvements for a sales & service facility to be operated by Arnold Companies for agriculture, light construction, and consumer products. The estimated amount of tax increment to be expended is \$213,536.

City of Baxter, Isle Drive TIF District

The City of Baxter established an economic development district to facilitate the improvement and extension of Isle Drive in conjunction with proposed medical office projects, including the construction of a 40,000 square foot two-story medical clinic. The estimated amount of tax increment to be expended is \$1,091,439.

City of Bloomington HRA, Penn and American TIF District

An economic development district was created by the HRA of the City of Bloomington to finance a mixed-use development. Phase I of the project is expected to include rental housing and retail; the second phase is expected to include restaurant and retail uses plus office use. The estimated amount of tax increment to be expended is \$5,738,000. It is anticipated that the project will result in peak employment of 250 construction workers, with long-term job creation expected to exceed 60 jobs in the first phase of the project.

City of Cambridge, TIF Districts 6-11 and 6-12

From TIF 6-11

- The City of Cambridge established an economic development district to facilitate construction of a dentistry clinic and a future office building in the City. This will take place in two phases. The estimated amount of tax increment to be expended is \$500,000.

From TIF 6-12

- An economic development district was created by the City of Cambridge to facilitate the construction of a 40,000 square foot facility on the site that will include manufacturing, office and warehouse space occupied by National Recycling, Inc. This will be located on a 3.97 acre site from the City of Cambridge. The new facility will retain 7 full time employees and create 13 new full time positions at an average rate of \$14/hour. The estimated amount of tax increment to be expended is \$2,700,000.

City of Carver, TIF 1-8 Mills Fleet Farm

The City of Carver created an economic development district to finance the site preparation and streets and sidewalks costs related to the construction of a Mills Fleet Farm retail facility, including a gas station, car wash, and convenience store. The estimated amount of tax increment to be

expended is \$1,676,084. The City anticipates the construction of the facility will create approximately 140 full-time jobs, plus additional construction jobs.

City of Chisago City, TIF 1-11 Hwy 8 & Sportsman Drive

The City of Chisago City established an economic development district to facilitate the construction of a strip mall and other retail facilities on the corner of Highway 8 and Sportsman Drive. The initial development will include a drive-in restaurant (McDonald's) and other retail business. The estimated amount of tax increment to be expended is \$1,500,000.

City of Cloquet, TIF 3-1 Daqota Systems

An economic development district was established by the City of Cloquet to facilitate construction of a manufacturing facility for Daqota Systems, Inc. The proposed facility will be used for manufacturing and engineering related to factory automation, research & development, and energy-related engineering. The estimated amount of tax increment to be expended is \$256,000.

City of Colombia Heights, City-Wide Scattered Housing TIF District

An economic development district was established by the City of Colombia Heights to facilitate the sale and redevelopment of new single-family homes through Anoka County and Greater Metropolitan Housing Corporation. The estimated amount of tax increment to be expended is \$1,573,000.

City of Faribault, TIF 11 Mike's Garage

The City of Faribault created an economic development district to assist in the land purchase, clean-up, and new construction of an automotive service station located on the City's main gateway corridor. As a result of the project, four jobs will be retained and 5 new jobs created immediately, with an additional 20 or more jobs added over time. The estimated amount of tax increment to be expended is \$127,045.

City of Fergus Falls, TIF 4-9

The City of Fergus Falls established an economic development plan to assist in the construction of a 34-unit assisted living facility on property occupied by the Lakeland Hospice & Home Care Facility, located at 394 and Woodland Drive. Job creation is expected, and the estimated amount of tax increment to be expended is \$374,432.

City of La Crescent, TIF 6-1

The City of La Crescent established an economic development district to assist in the development of a 3,500 square foot funeral home. The estimated amount of tax increment to be expended is \$51,894.

City of Lindstrom, TIF 1-6 NABPCO Auto Parts

The City of Lindstrom established an economic development district to assist in the construction of a retail auto parts facility. Tax increment from the proposed district will finance the infrastructure needs and site improvement costs to relocate the NABPCO Auto Parts business which are required due to the realignment of Highway 8. The estimated amount of tax increment to be expended is \$85,000.

City of Little Falls, TIF 1-38 AirBorn Expansion and Relocation Project

The City of Little Falls established an economic development district to facilitate a 50,000 square foot facility for AirBorn. Employment will be expanded. The estimated amount of tax increment to be expended is \$3,952,936.

City of Long Prairie TIF 1-10

The City of Long Prairie established an economic development district to assist Long Prairie Packing with the installation of a methane digester on an 8.16-acre parcel adjacent to Trunk Highway 71 on the North side of the City. The estimated amount of tax increment to be expended is \$1,324,709.

City of Melrose, TIF 7-1

The City of Melrose established an economic development district to facilitate the construction of a 10,000 square foot facility used to manufacture and assemble fiberglass fishing boats by Warrior Boats. The estimated amount of tax increment to be expended is \$1,831,458.

City of New York Mills, TIF 1-11

An economic development district was established by the City of New York Mills to construct a 10-12,000 square foot facility to retain businesses and jobs in the community. The estimated amount of tax increment to be expended is \$188,391.

City of Nisswa, TIF 1-12

The City of Nisswa created an economic development district for the purpose of renovating, expanding, and equipping an existing facility for a 12-bed assisted-living facility and adult day care program. The estimated amount of tax increment to be expended is \$54,653.

City of North Mankato Port Authority, TIF Districts 1-20, 1-21 and 1-22

From TIF 1-20 Ziegler Caterpillar Project

- The Port Authority of the City of North Mankato established an economic development district to assist with the construction of a sales, service, and warehouse facility for Ziegler Caterpillar. The company estimates that 12 new jobs will be created over the next five years, which are in addition to the employees already working at the existing North Mankato location. The estimated amount of tax increment to be expended is \$765,736.

From TIF 1-21 Allstate Peterbilt Project

- The Port Authority of the City of North Mankato established an economic development district to assist with the construction of a 17, 260 square foot truck and trailer parts and service facility for Allstate Peterbilt Group. The company estimates that 15-20 new jobs will be created over the next two years. The estimated amount of tax increment to be expended is \$228,063.

From TIF 1-22 Lindsay Expansion Project

- The Port Authority of the City of North Mankato established an economic development district to assist with a 20,000 square foot expansion of Lindsay Window and Door. The company estimates that 15 new jobs will be created over the next two years. The estimated amount of tax increment to be expended is \$148,525.

City of Pipestone, TIF 1-12

The City of Pipestone established an economic development district to facilitate the development of a 35,000 square foot Coborn's grocery superstore. The estimated amount of tax increment to be expended is \$652,300.

City of Prior Lake, TIF 1-4

The City of Prior Lake established an economic development district to facilitate a 7,000 square foot expansion of the River Valley Vet Clinic. The estimated amount of tax increment to be expended is \$96,000.

City of Rochester, TIF Districts 38-1 and 40-1

From TIF 38-1

- The City of Rochester established an economic development district to develop a 47 unit multi-family rental housing development. The estimated amount of tax increment to be expended is \$1,013,376.

From TIF 40-1

- An economic development district was established in the City of Rochester to facilitate the construction of a 27,600 ground floor grocery store, and 62 units of market-rate rental apartments on the top 3 floors of the building. The estimated amount of tax increment to be expended is \$3,345,550.

City of Roseville, TIF 19 Applewood Pointe Senior Cooperative Housing

The City of Roseville created an economic development district to finance a multi-phase development comprised of a 94-unit senior cooperative building and 93-unit assisted-living facility. The estimated amount of tax increment to be expended is \$2,450,551.

City of Saint Louis Park, Hardcoat TIF District

The EDA of the City of Saint Louis Park established an economic development district to assist Hardcoat, Inc., complete renovation of a manufacturing facility to be used for high-tech surface coating applications. The City has determined that this renovation will ensure the retention of 14 employees from its current location, and anticipates that additional construction jobs will also be created or retained. The estimated amount of tax increment to be expended is \$376,186

City of Saint Paul HRA, Cossetta Project

The HRA of the City of Saint Paul created an economic development district to facilitate the expansion of an existing restaurant and food market known as Cossetta's Italian Market and Pizzeria. Specifically, the project includes the construction of a new building, the renovation and internal reconfiguration of existing space, and related parking improvements. The H estimated amount of tax increment to be expended is \$641,155.

City of Sartell, TIF 5-4

The City of Sartell established an economic development district to facilitate the construction of 75 market-rate apartments in the City within the Grand View Estates South complex. The estimated amount of tax increment to be expended is \$876,213.

City of Sauk Rapids HRA, TIF 20 Torberg Apartments

The HRA of the City of Sauk Rapids established an economic development district to facilitate the construction of a market-rate rental housing development consisting of 16 townhome units and 138 apartment units. Tax increment will be used to assist with the cost of site improvements and infrastructure. The development is expected add 35 full-time jobs over a two year period. The estimated amount of tax increment to be expended is \$1,826,525.

Jobs Stimulus Program
TIF Revenues from Existing Districts

Minn. Stat. § 469.176, subd. 4m

Self-reported to the Office of the State Auditor as of January 20, 2012

City of Bloomington HRA, Oxboro 0-1 and Oxboro 0-3 TIF Districts

The Bloomington HRA approved a spending plan to authorize the use of available tax increment funds to provide assistance for housing and commercial projects, including parking facilities, in the Normandale Lakes District, South Loop District, and the Penn & American Phase I Redevelopment Area. The maximum amounts of tax increment to be spent are \$600,000 and \$450,000 from the Oxboro 0-1 and Oxboro 0-3 TIF Districts, respectively.

City of Breckenridge, TIF 4

The City of Breckenridge approved a spending plan to authorize the use of available tax increment funds to provide assistance for exterior, façade, accessibility, code and energy efficiency improvements that will serve to preserve the existing buildings. At the time the spending plan was approved, the City had identified one specific project to receive assistance: A forgivable loan in the amount of \$100,000 will assist the Greenquist Building Project in funding several exterior improvements. Additional projects will be discussed by the council. The specific amount of tax increment available from TIF District 4 is \$300,000.

City of Brooklyn Center, TIF 2

The City of Brooklyn Center approved a spending plan authorizing financing of the costs that link a local hotel to businesses close by. A specific amount of tax increment to be available was not identified in the spending plan.

City of Brooklyn Park EDA, TIF 15, TIF 16, and TIF 18

The City of Brooklyn Park EDA approved a spending plan authorizing the use of available tax increment from TIF Districts 15, 16, and 18 to fund the City's Construction Assistance Program, providing assistance for private development projects requiring a minimum of \$50,000 in financing. The specific amount of tax increment available from the TIF districts were not identified in the spending plan.

City of Cambridge, TIF Dist 6.8 SE Cambridge Industrial Area

The City of Cambridge approved a spending plan authorizing the use of available tax increment, up to \$72,000, from TIF 6.8, for purposes consistent with the law. No specific project was identified in the spending plan.

City of Coon Rapids, TIF Districts 1-6, 1-29, and 3-1

The City of Coon Rapids approved two spending plans to authorize the use of available tax increment from three TIF Districts for the projects described below.

From TIF 1-6 MFI:

- Assistance in the amount of \$420,000 to Autumn Glen Senior Living, LLC, for the construction of a 100-unit senior housing campus. The project is expected to create at least 25 new jobs with an average hourly wage of \$12.

From TIF 1-29 Oak Manor:

- Assistance to Biovest International, Inc., in the amount of \$103,000 for the rehabilitation of its current facility in order to accommodate an increased production of its vaccine for non-Hodgkin's lymphoma. The City anticipates this project to retain at least 24 full-time positions, and create at least 14 new positions paying no less than \$15 per hour.
- Assistance in the amount of \$27,000 to MEDRAD, Inc., for the expansion of its current facility. The project is estimate to retain 220 full-time positions and create at least 30 new positions paying an average wage of \$33.65 per hour.

From TIF 3-1 Oppidan – Village 10

- Assistance in the amount of \$313,000 to MEDRAD, Inc., for the same project identified above.

City of Delano, Honeytree TIF District and Hwy 12 Hardees TIF District

The City of Delano approved a spending plan to authorize the use of available tax increment from two TIF Districts to fund an incentive program offering \$5,000 for the write-down of permitting fees to any new construction (residential or commercial). The City estimates available tax increment to be \$93,807 and \$62,150 for the Honeytree and Hwy 12 Hardees TIF Districts, respectively.

City of Detroit Lakes, Various TIF Districts

A spending plan was approved by the City of Detroit Lakes to authorize the use of \$488,703 of available tax increment from seven TIF Districts to provide assistance for (i) commercial projects, including but not limited to, the DLM Downtown Properties Project, (ii) property acquisition, building demolition, site improvement, and utilities costs in the Crescent Redevelopment Area, and (iii) parking facilities, including but not limited to, the parking lots and improvements in the Central Business District.

City of Duluth EDA

The EDA of the City of Duluth approved a spending plan to authorize the use of available tax increments for potential future projects qualifying under the Jobs Bill. The spending plan does not identify a specific project or amount of assistance.

City of Elk River HRA, TIF 16 King and Main

The HRA of the City of Elk River approved a spending plan authorizing the use of available tax increments from TIF 16 for construction or rehab of buildings for (i) outpatient medical clinics, (ii) Class I restaurants of at least 50 seats, (iii) green manufacturing or other renewable energy facilities, and (iv) general light industrial or manufacturing. The spending plan does not identify a specific project or amount of assistance.

City of Farmington, Downtown Redevelopment TIF District

The City of Farmington authorized in its spending plan the use of up to \$65,000 of available tax increment from the Downtown TIF District to provide assistance to a developer for the construction of a medical/office building.

City of Fosston, TIF 7 Post Office Project

The City of Fosston approved in its spending plan the expenditure of \$24,900 of available tax increment from TIF District 7 to provide assistance to Overmoe & Nelson, Ltd. The funds will be used to acquire and redevelop a site for a 2,160 square foot office building. The City will require the developer to agree to create at least one full-time job.

City of Glencoe, TIF 15 Industrial Park Expansion

The City of Glencoe approved a spending plan authorizing the use of available tax increments in the amount of \$60,000 from TIF 15 to assist Midwest Research Swine, Inc., in financing certain equipment and improvements to the Developer's laboratory space. Construction of the improvements will create or retain at least two full-time jobs.

City of Inver Grove Heights, TIF 4-1 SE Quadrant

The City of Inver Grove Heights approved a spending plan to allow for the use of available tax increment in the amount of \$1,250,000 from TIF 4-1. The tax increment will be used specifically to provide assistance to Inver Grove Heights Investment, LLC, to finance development of the Argenta Hills area, including the completion of a 135,000 square foot retail anchor store together with 15,000 sq. ft. of additional commercial space. The project will create or retain at least 14 new full-time construction jobs at the site.

City of Isanti, TIF Districts 8, 9, and 10

The City of Isanti in its spending plan authorized the use of available tax increments from three TIF districts for the amounts and purposes listed below.

From TIF 8 ICC Industrial Park:

- Assistance to Prairie Senior Cottages of Isanti, LLC, in the amount of \$200,000 for the land acquisition and construction of senior memory-care facility. The project will create approximately 10-15 jobs with an average wage of \$25 per hour including benefits.
- Assistance to H.M. Chris, LLC, in the amount of \$50,000 for the land acquisition and construction of a childcare center. Approximately three new jobs with average wages of \$7-\$9 per hour will be created.
- Assistance to Stawski & Stawski, Inc., in the amount of \$35,000 for the construction of a restaurant expansion to Wintergreen Golf and Grill. The expansion will create 3 to 10 new jobs with wages from \$8 to \$20 per hour including benefits and tips.

From TIF 9 CBD Revitalization:

- Assistance to Stawski & Stawski, Inc., in the amount of \$15,000 for project described above.

From TIF 10 Restart Industrial Park:

- Assistance to C.L. Hough, LLC, in the amount of \$50,000 for the construction of an industrial manufacturing expansion. The project will create approximately 5-8 new jobs with wages ranging from \$10-\$12 per hour.

City of Lindstrom, TIF 1-2

The City of Lindstrom approved a spending plan to allow the city to use available increments from TIF 1-2, up to \$475,000, for any of the uses outlined in the statute. The spending plan does not identify a specific project.

City of Little Canada, TIF 3-2 Rice Street Redevelopment

The City of Little Canada approved a spending plan for the use of available tax increment from TIF 3-2. Available tax increment will be used to assist in completing build-outs of rental space for a multi-tenant building. The building was a former Knox lumber site that has been converted to office/warehouse. The developer/owner had enough money to complete acquisition and some renovations of the space, but was unable to obtain financing to finish the build-outs to attract new tenants. The spending plan does not identify a specific project or amount of assistance.

City of Minnetonka EDA, TIF 1-2 Boulevard Gardens

The City of Minnetonka EDA approved a spending plan authorizing the use of available tax increment in the amount of \$100,000 from TIF 1-2 to defray a portion of certain City utility charges owed by Glen Lake Senior Housing Development, LLC, in connection with construction of an approximately 150-unit senior rental housing development in the City. Construction will create approximately 30 new jobs.

City of Monticello EDA, TIF 1-22 Downtown Dist

The EDA of the City of Monticello approved a spending plan to allow the use of available tax increments from TIF 1-22 for purposes allowed under the law. According to the council meeting minutes, tax increment will be used to help finance infrastructure costs associated with the Semper Development/Walgreens project. Assistance provided shall be subject to the requirement that the recipient create or retain at least three full-time jobs for \$400,000 of assistance provided. The spending plan does not identify a specific project or amount of assistance.

City of Montrose, TIF 2-1 Jeff-Ex Proj

The City of Montrose approved a spending plan authorizing the use of \$23,200 of available tax increment from TIF 2-1 for (i) assistance for new commercial construction; (ii) assistance with the rehabilitation of the former Stock Lumber building; and (iii) administration associated with TIF 2-1.

City of New Brighton, TIF Districts 23, 25, 27, 28, 30, and 33

The City of New Brighton approved a spending plan authorizing the use of available tax increment in the amount of \$1,200,000 from six TIF districts for the construction of a 120-unit apartment building. The spending plan authorizes the City to expend approximately \$300,000 of available tax increment to reimburse itself for costs associated with the development.

City of Plymouth, TIF 7-4 Hoyt - Tech Park

The City of Plymouth approved a spending plan authorizing the use of up to \$600,000 of available tax increment from TIF 7-4 to provide a loan or other form of assistance for the construction of a 67-unit affordable housing development.

City of Ramsey, TIF Dist 1 and TIF Dist 2

The City of Ramsey approved a spending plan to allow the use of up to \$1,400,000 and \$2,400,000 of available tax increment from TIF District 1 and TIF District 2, respectively, for the purpose of providing assistance to F & C Ramsey LLC for the construction of a mixed-use development consisting of market rate rental housing and retail.

City of Richfield HRA, Interchange TIF District and Lyndale Gateway West TIF District

The HRA of the City of Richfield approved a spending plan to authorize the use of available tax increment from two TIF districts to provide assistance in the amount of \$650,000 to Lyndale Gardens, LLC to finance the acquisition and redevelopment of the Lyndale Garden Center. The project is expected to create or retain at least 25 new construction jobs. The HRA estimates available increment from the Interchange and Lyndale Gateway West TIF Districts to be \$951,445.

City of Saint Joseph, TIF 1-4 St. Joseph Development, LLC

The City of Saint Joseph approved a spending plan authorizing the use of available tax increment from TIF 1-4 in the amount of \$60,000 for the purpose of (i) assisting St. Joseph Meat Market with an expansion to the current facility and (ii) assisting Mill Stream Shops/Lofts to construct improvements to their facility to accommodate a new restaurant. The City anticipates providing assistance in the form of a deferred loan, which will be forgiven if the owner continues ownership for 10 years.

City of Saint Louis Park, Various TIF Districts

The City of Saint Louis Park EDA approved a spending plan to authorize the use of up to \$1.6 million in available tax increment from nine TIF districts to fund the City's Construction Assistance Program. The program was created to spur the immediate construction, expansion, or rehabilitation of commercial/industrial/mixed use buildings. The spending plan does not identify a specific project.

City of Saint Paul, Housing and Redevelopment Authority

The City of Saint Paul approved a spending plan to assist with housing projects, health care facilities, and other various uses. The amount of tax increments used must not exceed \$7,700,000.

City of Saint Paul Port Authority, Westminster Junction and Energy Lane TIF Districts

The Port Authority of the City of Saint Paul approved a spending plan to authorize the use of available increments from two TIF districts for potential future projects qualifying under the Jobs Bill. The PA expects to have \$1,300,000 of available increment from the Westminster Junction District, and \$518,000 from the Energy Lane District. The spending plan does not identify specific projects.

City of Saint Peter, TIF 1-15 Washington Terrace

The City of Saint Peter approved a spending plan to authorize the use of available increment from TIF 1-15 in the amount of \$300,000 to assist the private redevelopment project being undertaken by Kwik Trip, specifically to provide safe vehicular access and reconstruction of utilities.

City of Sauk Rapids HRA, TIF 16 and TIF 18

The City of Sauk Rapids HRA approved a spending plan to authorize the use of available increments from TIF 16 for the construction of a commercial building and infrastructure within the real property known as VL Properties. Tax increment expenditures are estimated not to exceed \$149,999.

The City later approved an additional spending plan, to authorize an increase in the amount of available tax increment from TIF 16 to \$280,000. This spending plan also authorizes the use of approximately \$50,000 from TIF 18. The spending plan does not identify a specific project.

City of Shoreview, TIF 5 Mun Dev Dist 2 Victoria Ctr – Shoreview Mall

The City of Shoreview approved a spending plan to authorize the use of available increments from TIF 5 for the following uses: (i) To create a business loan program; (ii) To write-down the costs of the permitting fee for new construction projects; (iii) To provide funds to facilitate commercial (re)development; and (iv) To offset the cost of public infrastructure needed to support development - including Owasso Blvd, Lexington Ave, and Red Fox Road. The City estimates total available increment to be \$1,653,078.

City of Stillwater, TIF 1 Downtown

The City of Stillwater approved a spending plan to authorize the use of up to \$3 million in available tax increment from TIF 1 to help fund the City's Downtown Façade Program and Commercial Building Fund. The City intends to approve the guidelines for a specific program prior to any of the increment being expended.

City of West St. Paul, TIF 1-1 South Robert Street

The City of West St. Paul approved a spending plan to authorize the use of up to \$150,000 from available tax increment from TIF District 1-1. The EDA used the spending plan funds for its "housing replacement program." The EDA purchased two lots, demolished the existing structures, and sold the lots to housing developers at a write-down. Developers have now commenced construction on each of the parcels. Construction jobs have been created.

City of Winsted, TIF 6 Downtown Redevelopment

The City of Winsted approved a spending plan authorizing the use of up to \$40,000 of available increment from TIF 6 to be spent for the implementation of a loan program to provide incentive financing for the exterior beautification of commercial/mixed use buildings in the downtown area.