

TIF Division Newsletter

Status Report on Annual TIF Reporting Forms



The Office of the State Auditor (OSA) is currently pre-populating forms for the 2011 Annual TIF Reports. We anticipate the forms will be available by **June 1, 2012**, on the State Auditor's Form Entry System (SAFES). If you need a refresher course on the use of SAFES, a five-minute online webinar can be found on the State Auditor's website. The webinar demonstrates how to log onto SAFES and how to reset your password. It also shows recent updates. [Click here](#) for more information on the use of SAFES.

Pre-population of the annual TIF reporting forms will make the filing of reports much easier this year. OSA examiners have completed reviewing all TIF plans of the new and modified TIF districts approved after June 30, 2009. Some of these plans do not reflect the 2009 amendments to the TIF Act requiring that non-tax increment revenues and expenditures not be included in the post-June 30, 2009 plans. Forms that include non-tax increment revenues as part of the district's development activity costs cannot be pre-populated until the non-tax increment revenues and expenditures have been deleted. Other issues that prevent pre-population of the forms include (i) development activity costs that exceed the estimated TIF revenues to be generated, and (ii) double-counting development costs.¹

The OSA wishes to resolve these issues so all forms can be pre-populated prior to June 1, 2012. The OSA will be contacting development authorities or their representatives during the next month to seek clarification. If you suspect that the new or modified TIF plans approved by your development authority after June 30, 2009, have not complied with the amended requirements of the law, please contact us at your earliest convenience. It is our goal to have all forms pre-populated and available online by June 1, 2012.²

TIF Enforcement Deduction Reminder to County Treasurers

The [TIF Enforcement Deduction Form](#), requiring information from May 2011 through April 2012, was sent to all county treasurers on Friday, April 6, 2012. The forms are due in our office no later than Friday, June 11, 2012. Questions regarding the form may be directed to Bob Odell by phone at (651)296-4716 or by email at TIF@osa.state.mn.us.

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¹ Minn. Stat. §469.175, subd. 1 (a) (5) (i).

² Minn. Stat. §469.175, subd. 1 (a) (5) (ii).