

TIF Division Newsletter



Please Welcome the New TIF Division Director

After forty years in local government and public finance, including the last eight years as Director of the TIF Division of the Office of the State Auditor (OSA), Arlin Waelti is retiring. She has found these years rewarding and wishes to thank the many people with whom she had the good fortune to work.

The new TIF Division Director is Jason Nord, a name familiar to many of you. For the past 16 years, Jason has worked for the Department of Revenue. We're very excited to have Jason join the office.

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2011 TIF Reporting Form Survey

If you were involved in preparing and submitting the 2011 Annual TIF Reporting Forms, we ask that you take a minute to complete a short survey. Honest and constructive feedback from you lets us know what works and how the forms and submission process can be improved. [Click here to take the survey.](#)

Filing New and Modified Plans

The TIF Act requires authorities to file with the State Auditor and the Commissioner of Revenue a copy of all new or modified TIF plans within 60 days after the latest of: (i) the filing of the request for certification of the district; (ii) approval of the plan by the municipality; or (iii) adoption of the plan by the authority.¹ By using the [State Auditor's Form Entry System \(SAFES\)](#) it is now easy to submit plans to the OSA. Please submit copies of only the final approved plan.

If you need SAFES access or have any other TIF questions, please call 651-296-4716 or e-mail us at TIF@osa.state.mn.us.

Office of the State Auditor
Tax Increment Financing Division
525 Park Street, Suite 500
Saint Paul, MN 55103

(651) 296-4716
Fax: (651) 297-3689

www.auditor.state.mn.us

¹ Minn. Stat. § 469.175, subd. 4a.

County Administrative Expenses

Tax increment may be used to pay the actual expenses incurred by a county for administrative services required by the TIF Act. A county may require the authority to pay the expenses by February 15th of the year following the year in which the expenses were incurred. To obtain payment for the administrative costs, the county auditor must provide the authority with a written record of the costs incurred by the county auditor for the administration of the authority’s TIF districts.²

Administrative costs incurred by the county are not required to be identified in the TIF plan and are not included when determining the ten percent administrative expense limit. For more information regarding administrative expenses, please see our Statement of Position entitled [TIF Administrative Expenses](#).

TIF Statements of Position can be accessed by going to our website at:

www.auditor.state.mn.us

At the top of the page, choose “For Local Officials” then click “Statements of Position”

² Minn. Stat. § 469.176, subd. 4h.

TIF Division Staff

If you have questions, please contact us:

Arlin Waelti
Assistant State Auditor/TIF Director
(651) 296-7979
Arlin.Waelti@osa.state.mn.us

Kurt Mueller
TIF Auditor
(651) 296-3680
Kurt.Mueller@osa.state.mn.us

Robert Odell
TIF Administrator
(651) 296-4716
Robert.Odell@osa.state.mn.us

Barbara Lerschen
TIF Analyst
(651) 296-4134
Barbara.Lerschen@osa.state.mn.us

Lisa McGuire
TIF Auditor
(651) 296-9255
Lisa.McGuire@osa.state.mn.us