

TIF Division Newsletter



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Annual Reporting Forms Due August 1, 2013

The 2012 TIF Annual Reporting Forms must be submitted electronically on or before August 1, 2013, using the [State Auditor Form Entry System \(SAFES\)](#). For more information on the use of SAFES, please watch this [training video](#).

Detailed instructions on how to fill out and submit TIF reporting forms, and copies of sample forms, can be found under “Resources for Completing Forms” on the [TIF Forms](#) page of the web site. If you have any reporting or SAFES questions, please contact Bob Odell at 651-296-4716, or by email at TIF@osa.state.mn.us.

Additional Notes on 2013 TIF Legislation

The June Newsletter discussed 2013 TIF Legislation. A few questions have arisen regarding the distribution of excess taxes provision.

Two subdivisions related to the distribution of excess taxes were amended and both apply to districts for which the request for certification is made after April 15, 2013. The change to Minn. Stat. § 469.177, subd. 1a, requires that portion of the school rate attributable to the general education levy to be excluded from a district’s original local tax rate (OLTR). Whenever the current tax rate exceeds the OLTR, as will occur here, the taxes raised by the higher rate are “excess taxes” that are distributed back to the local taxing jurisdictions. The change to Minn. Stat. § 469.177, subd. 9, clarifies that the excess taxes attributable to the general education levy must be returned to the school district.

TIF Plan Certification Request Date

The certification request date (CRD) is as important as the actual date of certification by the county. Various provisions of TIF Law are tied to one or the other.

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The CRD is the postmark date or the date of hand delivery to the County. For submissions made by electronic transmission, including fax and e-mail, the CRD is the date of transmission. The authority should have documentation in their files to substantiate this date.

The certification date is the actual date on which the county auditor signed and dated the formal certification.¹ The authority’s CRD and certification date should agree with county documentation. Certification of a district is to occur within 30 days after the county receives the request.²

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.”

¹ See the Department of Revenue’s [Auditor/Treasurer Manual](#) for a sample certification.

² Minn. Stat. § 469.177, subds. 1(a) and 6.

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