

TIF Division Newsletter



Inside this issue:

2012 Annual TIF Reporting	1
Corrections on TIF Reports	1
TIF Plan Submission Reminder	2
Confirmation of Decertified TIF District Form	2

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
TIF@osa.state.mn.us

www.auditor.state.mn.us

2012 Annual TIF Reporting

To date, 96% of development authorities have filed their 2012 Annual TIF Reporting Forms. The forms were due to our office by August 1, 2013, the statutory deadline.¹ The Office of the State Auditor (OSA) greatly appreciates the timely filing of these authorities and urges any authority that has not yet filed to do so promptly.

The TIF Act requires that the OSA send a written notice on the third Tuesday in August to each authority or municipality failing to submit its reports.² Letters will be sent on August 20, 2013, to the mayor and council members of each municipality that has failed to file one or more of its reports.

If a report is not received by October 1st, the OSA must notify the county in which the development authority is located to withhold all tax increment payments until the Annual Reporting Form has been submitted to the OSA. Please avoid having increment withheld by making sure your authority has filed. If you have questions, please contact Bob Odell at (651) 296-4716, or by email at TIF@osa.state.mn.us.

Corrections on TIF Reports

Prepopulated information in a TIF report may be changed. If the information to be changed is in a field that is not locked, make the change and make a comment in the report regarding the change. Be aware that changing information in one cell may affect information in cells elsewhere in the report. Please refer to our [detailed instructions](#) to see which cells are affected by others. If a cell is locked, make a comment and we will work to update the information. If a report needs to be re-submitted, please contact the TIF Division.

(continued)

¹ Minn. Stat. § 469.175, subd. 6(b).

² Minn. Stat. § 469.1771, subd. 2a(a).

TIF Plan Submission Reminder

Some authorities and consultants fail to submit their TIF plans or TIF plan modifications within the required time. Proper reporting and oversight necessitates that the OSA have correct and up-to-date information for all TIF districts.

State law requires that all TIF plans be filed with the OSA **within 60 days** after the latest of: (1) the filing of the request for certification of the TIF district; (2) approval of the plan by the municipality; or (3) the adoption of the plan by the authority.³ All new and modified TIF plans must be submitted electronically to the OSA using the State Auditors File Entry System ([SAFES](#)). If you have difficulty filing, please contact the TIF Division. We will be happy to assist you.

Confirmation of Decertified TIF District Form

Authorities must complete and submit a [Confirmation of Decertified TIF District Form](#) for all TIF districts that have been decertified. Decertification is the termination of a TIF district which occurs when the county auditor removes all parcels from a district and the district no longer receives tax increment.⁴

Please complete these forms as soon as possible and submit them to the OSA when a district is decertified. If a district is decertified early, we also require a copy of the resolution to be submitted. Please contact the TIF Division if you have any questions concerning this form or when it must be submitted.

³ Minn. Stat. § 469.175, subd. 4a.

⁴ Minn. Stat. § 469.174, subd. 28.

TIF Statements of Position can be accessed at:

www.auditor.state.mn.us

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

TIF Division Staff

If you have questions, please contact us:

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

Kurt Mueller
TIF Auditor
(651) 297-3680
Kurt.Mueller@osa.state.mn.us

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

Barbara Lerschen
TIF Analyst
(651) 284-4134
Barbara.Lerschen@osa.state.mn.us

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