

# TIF Division Newsletter



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## Timely Filing of TIF Plans Reminder

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.<sup>1</sup>

When TIF plans and modifications are not filed in a timely manner, the Office of the State Auditor’s staff is then required to follow up with authorities.

Plans can be submitted to the Office of the State Auditor (OSA) by using the [State Auditor’s Form Entry System \(SAFES\)](#). Please be sure to submit copies of only the final approved plan. If you have any questions, please call 651-296-4716 or e-mail us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

## Public Hearing Notices - Avoiding Pitfalls

Recently the TIF Division noticed that an authority did not include a map of the project area in a TIF district public hearing notice.

As required by statute, a public hearing must take place prior to municipal approval of a TIF plan. Notice of the public hearing must be published 10 to 30 days prior to the meeting in a newspaper of general circulation within the municipality. The published notice must include a map of the TIF district to be approved and a map of the project area, if it is larger than the district.<sup>2</sup>

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*(continued)*

<sup>1</sup> Minn. Stat. § 469.175, subd. 4a.

<sup>2</sup> Minn. Stat. § 469.175, subd. 3(a).

**Decertified TIF District Form Reminder**

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.<sup>3</sup> When a district is decertified, a [Confirmation of Decertified TIF District Form](#) must be submitted to the OSA. The authority initiates the form by completing part A, then the county must complete part B. However, the authority is ultimately responsible for ensuring the completed form is submitted to the OSA.

The form verifies that the authority and county are in agreement that a district is decertified. It also confirms the date it was decertified, the amount and date of the final distribution, and whether any increment was returned to the county as of the date of the form.

Please submit these forms within 90 days after decertification. Increment that is expected to be returned after the form has been submitted should not delay submission of this form. Increment that is returned after the form has been submitted is reported on the TIF Annual Reporting Form. If a district is decertified early, a copy of the resolution authorizing the decertification must be submitted to the OSA.

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

[www.auditor.state.mn.us](http://www.auditor.state.mn.us)

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

<sup>3</sup> Minn. Stat. § 469.174, subd. 28.

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