

# TIF Division Newsletter



## Inside this issue:

|   |   |
|---|---|
| 2014 Annual TIF Reporting                             | 1 |
| 2015 TIF Training                                     | 1 |
| When Can an Authority Stop Filing Annual TIF Reports? | 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](mailto:TIF@osa.state.mn.us)  
[www.auditor.state.mn.us](http://www.auditor.state.mn.us)

## 2014 Annual TIF Reporting

To date, 96% of development authorities representing 99% of all districts have filed their 2014 Annual TIF Reporting Forms. The forms were due to our office by Monday, August 3rd. The Office of the State Auditor (OSA) greatly appreciates these timely filings. Any authority that has not yet filed is urged to do so promptly.

The TIF Act requires that the OSA send a written notice to those who have not yet filed. On August 18, 2015, letters that describe the consequences of failing to report were sent to mayors and the primary TIF contacts for each authority. If a report has not been received by the OSA by October 1st, the TIF Act requires the OSA to notify the county to withhold all tax increment payments until the Annual Reporting Form has been submitted to the OSA.

To ensure timely receipt of increment, please make sure your authority has filed the required reporting forms. If you have questions, please contact Bob Odell at (651) 296-4716 or by email at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

## 2015 TIF Training

Thank you to all who attended the 2015 TIF Training Sessions. We especially want to express our appreciation to the entities that provided use of classrooms without charge for the training. By not having to pay for space, we could minimize costs and offer the sessions free of charge.

The feedback we received indicated that attendees found the sessions to be beneficial. Respondents indicated that they would like us to offer training sessions every other year. In response, we are planning to offer training sessions for authorities in 2016 and for counties in 2017.

**When Can an Authority Stop Filing Annual TIF Reports?**

Authorities must provide copies of completed TIF Annual Reporting Forms to the County Auditor and the governing body of the municipality, if the authority is not the municipality.

The latest round of reporting again raises the question: When can an authority stop filing annual TIF reports?

The TIF Act provides that reporting requirements for a TIF district continue until: 1) the district is decertified and 2) all tax increment revenue has been expended or returned to the county auditor and no assets remain on the balance sheet.

Remember, upon decertification, a [Confirmation of Decertified TIF District](#) form must be completed and submitted to the OSA. If a district is decertified before its required decertification date, a copy of the resolution decertifying the district 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”

**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](mailto:Jason.Nord@osa.state.mn.us)

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

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

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

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