

TIF Division Newsletter



Inside this issue:

Consultants' SAFES Access Expiring 1

Completing the Decertified TIF District Form 1

Balanced TIF Plan Budget 1

Consultants' SAFES Access Expiring

Authorization for all consultants and non-authority employees to have access to the State Auditor's Form Entry System (SAFES) expires at the end of each calendar year. Authorities can renew access for their consultants by filling out and submitting the [2016 SAFES User Authorization Form](#), which is available for download from our website. Once completed, the form can be submitted by e-mail, fax, or mail. After December 31, access will be denied until the new authorization is on file.

Authority employees do not need to submit a new form, as access for employees of authorities does not expire. If an employee of an authority does not have current access to SAFES and needs it, please contact our office.

Completing the Decertified TIF District Form

Decertification, the termination of a TIF district, occurs when the county auditor removes all parcels from a district. When a district decertifies, a [Confirmation of Decertified TIF District Form](#) must be completed and submitted to the Office of the State Auditor (OSA) within 90 days.

The form verifies that the authority and county are in agreement that a district is decertified. It also confirms the date on which 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.

The form is in two parts. The authority initiates the form by completing part A, and the county completes part B. The authority is ultimately responsible for ensuring that the completed form is submitted to the OSA.

(continued)

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TIF Videos

TIF Videos are available on the State Auditor’s website. The videos cover educational and instructional topics, including:

[Introduction to Tax Increment Financing](#)

[The History of TIF and Why It Matters](#)

[TIF District Types](#)

[TIF Pooling](#)

[Excess Increments vs. Excess Taxes](#)

[Instructions for Completing the TIF Plan Collection Form for New Districts](#)

[Instructions for Completing the TIF Plan Collection Form for Modified Districts](#)

Completing the Decertified District Form (continued)

If a district is decertified early, a copy of the resolution authorizing the early decertification must be submitted to the OSA.

There is no need to delay submission of the form to include increment that is expected to be returned. Increment returned after the Decertified Form has been submitted is to be reported on the TIF Annual Reporting Form.

Balanced TIF Plan Budget

All TIF plans must identify how tax increment will be spent. Plans are required to include estimates of:

- 1) The cost of the project;
- 2) Interest as a financing cost; and
- 3) The amount of tax increment revenue that will be generated by the district.

The estimates of the costs to be incurred cannot exceed the estimated tax increment to be received.

Be sure to verify that all plans comply with the TIF Act before they receive final approval and are filed with the OSA. For more information regarding what must be included in a TIF plan, please see our Statement of Position [TIF Plan Requirements](#).



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