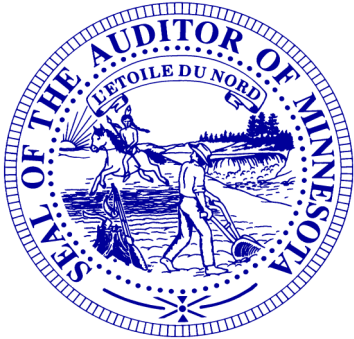


TIF Division Newsletter



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2015 TIF Annual Reporting Forms Available

The 2015 TIF Annual Reporting Forms are now available for downloading from the [State Auditor's Form Entry System \(SAFES\)](#). TIF Annual Reporting Forms and the Pooled Debt Forms (if applicable for your district) must be submitted through SAFES on or before **August 1, 2016**.

To access SAFES, you must be an authorized user with an assigned username and password. To become an authorized user, contact the [TIF Division](#). To authorize a consultant as a SAFES user, a development authority should complete a [User Authorization Form](#) and submit it to the OSA.

Links to printable instructions, sample forms, and training videos can be found on the [TIF Forms page of the OSA website](#).

2016 TIF Training for Development Authorities

The Office of the State Auditor (OSA) is pleased to announce upcoming TIF training sessions for development authorities. The training will focus on TIF basics, laws and limitations, administration, and reporting. Sessions will be held from 1:00 p.m. to 4:30 p.m. at the following locations:

- **Wednesday, July 13 in Redwood Falls**
- **Thursday, July 14 in Owatonna**
- **Wednesday, July 20 in Fergus Falls**
- **Thursday, July 21 in Brooklyn Center**

There is no cost to attend the training. [Click here](#) for more information and to register. Space is limited, and registration ends on **June 30**. If you have any questions, please contact Jason Nord at (651) 296-7979.

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](#)

Changes to 2015 TIF Forms

The 2015 TIF Annual Reporting Form contains several changes from previous years’ forms. The Financing and Debt tab has been changed to assist in reporting “non-TIF bonds.” A new choice, “D - Non-TIF Bonds”, has been added to column B (the “Type” column) of the debt table. When the new choice is selected, the form will automatically populate a bond’s information differently than in the past. Column B has been unlocked for this year only, to allow for any changes if non-TIF bonds had been previously reported. For more information, please refer to the [instructions for this year’s form](#).

The Revenue and Expense tab also contains changes to help record specific, “other” sources and uses. An explanatory comment must be provided when an amount is reported on this line. A new comment box has been added to this tab for this purpose. Line 3 of the Revenue and Expense Tab has also been redefined for reporting “TIF Credits”.

In addition, one new line has been added to the TIF Pooled Debt Form. Please review the [reporting instructions](#) for each form for additional information on all these changes.

TIF Enforcement Deduction Reminder

The County Treasurer must complete and submit the [TIF Enforcement Deduction Form](#) to the OSA by Friday, June 3, 2016. The report summarizes the transfers of the deduction for enforcement costs made from May 2015 through April 2016 from the county to Minnesota Management and Budget (MMB).

Questions regarding the form may be directed to Jason Nord by phone at (651) 296-7979 or by email at TIF@osa.state.mn.us.

TIF Division Staff

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