

# TIF Division Newsletter



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## Reporting Prior Planned Improvements

To ensure that TIF districts are not capturing value growth that occurs without TIF assistance, a development authority, by statute, must do a diligent search and provide a list of properties for which building permits have been issued within the TIF district during the 18 months immediately preceding approval of the TIF plan. This list must be provided when the authority requests initial certification of a TIF district or district enlargement.

The county auditor must accordingly increase the original net tax capacity of a TIF district by the net tax capacity of each improvement for which a building permit was issued during the 18 months immediately preceding approval of the TIF plan.

## Consultants' SAFES Access Expires December 31

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. An [authorization form for 2017](#) is now available and once completed can be submitted by e-mail, fax, or mail. After December 31, access will be denied until the new authorization is on file.

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

**TIF Videos**

TIF Videos are available on the State Auditor’s website

**Education Series**

[Introduction to TIF](#)

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

[TIF District Types](#)

[TIF Pooling](#)

[Excess Increments vs. Excess Taxes](#)

**Instruction Series**

[Completing the Pooled Debt Form](#)

[Completing the TIF Annual Reporting Form](#)

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

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

**County Road Improvement Costs**

A county board may require the authority to include county road improvements in a proposed TIF plan under certain circumstances when the board receives the plan.

The board may require an authority to pay all or a portion of the cost of county road improvements from tax increment if:

- (1) the proposed plan or an amendment to the plan contemplates construction of a development that will, in the judgment of the county, substantially increase the use of county roads requiring construction of road improvements or other road costs; and
- (2) the road improvements or other road costs are not scheduled for construction within five years under the county capital improvement plan or other formally adopted county plan; and, in the opinion of the county, would not be needed within the reasonably foreseeable future if the proposed TIF plan were not implemented.

If a county elects to use tax increment to finance county road improvements, it must notify the authority and municipality within 45 days after receiving the proposed TIF plan. The notice must include the estimated cost of the road improvements and a schedule for construction and payment of the cost. If the costs exceed the projected amount of the tax increment, the county and the authority must negotiate an agreement before the TIF plan can be approved.

**Decertified TIF District Form Reminder**

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 is in two parts. The authority begins the process 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.

**Statements of Position**

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”

**Decertified TIF District Form Reminder (continued)**

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.

Increment returned after the form has been submitted is to be reported on the TIF Annual Reporting Form. Submission of the Confirmation of Decertified TIF District Form should not be delayed to include the return of increment that is expected to be returned after the form is otherwise ready.

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



**TIF Division Staff**

If you have questions, please contact us:

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