

TIF Division Newsletter



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Distribution of Delinquent Taxes After Decertification

Delinquent property tax revenue collected after a TIF district has been decertified may be distributed by the county auditor to the authority as tax increment if three conditions are met:

- (1) the parcel on which the property taxes were paid must have been part of the TIF district at the time it was decertified;
- (2) the property taxes must have been delinquent, not merely past due, at the time the TIF district was decertified; and
- (3) the failure to pay the delinquent property taxes when they were due must have either caused the development authority to be unable to pay obligations or have forced it to use non-TIF funds to pay the obligations.

If delinquent taxes are collected after the TIF district has been decertified and these three conditions are not met, the county should distribute the funds as general property taxes and not tax increment.

State Auditor's Form Entry System (SAFES) Update

Users of SAFES will notice some changes. In December, the OSA began updating SAFES to improve the system's security, functionality and ease of use. The first noticeable changes are to the look and feel of SAFES. Updates will continue to be phased in over the coming months.

If you have any questions, please e-mail us at either TIF@osa.state.mn.us or safes@osa.state.mn.us.

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](#)

Verify SAFES Contact Information Each Year

All SAFES users need to verify their contact information at their first login each year. Users will not be able to proceed in SAFES until the contact information is verified.

You can verify your information on the “Contacts” screen, the first screen you see after you log in. Once you’ve reviewed and (if necessary) updated your contact information, click the “Verify” button located on the bottom right.

If you have trouble accessing SAFES, please contact our office at either TIF@osa.state.mn.us or safes@osa.state.mn.us.

Authorization for Consultants to Access SAFES

All consultants and non-authority employees who need to access SAFES must annually file an authorization form with the OSA. The [authorization form for 2018](#) is available for downloading and can be submitted by e-mail, fax, or US mail.

Authorization 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.

TIF Division Staff

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