

# TIF Division Newsletter



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## TIF Plan Filing Requirements

The TIF Act requires authorities to file a copy of all new and modified TIF plans with the Office of the State Auditor (OSA) and the Commissioner of Revenue within 60 days after the lat-est of:

1. The filing of the request for certification of the district;
2. Approval of the plan by the municipality; or
3. Adoption of the plan by the authority.

Authorities should be sure to file new and modified TIF plans within the required time frame. Plans should be filed via [SAFES](#).

If you have any questions, please call 651-296-4716 or e-mail us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

## Reminder: Copies of Completed TIF Forms

Authorities must provide copies of completed TIF Annual Reporting Forms to their county auditor and, if the authority is not the municipality, to the municipality's governing body.

## TIF Statements of Position Updated

The Statements of Position regarding [TIF Administrative Expenses](#) and [Five-Year Rule and Six-Year Rule](#) have been updated and can be downloaded from the OSA website. The changes are not substantive.

**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)

**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](#)

**Certification of a TIF District**

After a TIF plan has been adopted, an authority must request certification by the county auditor. The county auditor must certify the original net tax capacity (ONTC) within 30 days after it receives the request and sufficient information to identify the parcels in the district. For requests for certification made on or before June 30th the previous assessment year is used to determine the ONTC, and for requests made after June 30th, the current assessment year is used to determine the ONTC.

Timely certification is important given the numerous provisions of law that are tied to the certification date (e.g., reporting requirements, the four-year rule and the five-year rule).

At the time of the initial certification of the ONTC, the county auditor must also certify the original local tax rate (OLTR). The rate to be certified is the rate for the payable year applicable to the ONTC. For districts that request certification after June 30th, the ONTC must still be certified within 30 days, even though the rate payable for the current assessment year is not available (rates are calculated and payable in the year following the assessment year). The ONTC certification date is the certification date of the district. The OLTR can be certified when it becomes available.

**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)

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

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