

# TIF Division Newsletter



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## Submit TIF Plans in SAFES

All TIF plans and modifications should be electronically submitted, along with the appropriate TIF Plan Collection Form, via in the State Auditor's Form Entry System (SAFES). Please do not mail copies of TIF plans.

State law requires that all TIF plans be filed with the OSA **within 60 days** after the latest of: (1) the filing of the request for certification of the TIF district; (2) approval of the plan by the municipality; or (3) the adoption of the plan by the authority.

If you have any questions or need access to SAFES, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

## County TIF Information Form due March 29th

The County TIF Information Form for reporting 2018 tax increment financing (TIF) activity and enforcement deduction transfers is due to the Office of the State Auditor (OSA) by March 29, 2019.

The Form should be downloaded from and submitted through the SAFES. If you do not have a username or did not get the email sent on February 7th and need access, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

The information collected on the new form will be used to prepare and review the 2018 TIF reporting forms that will be filed by authorities in 2019. If you have any questions regarding the form, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

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**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](#)

**Reminder: County Correction of Errors**

The TIF Act permits county auditors to correct errors in the certification or decertification of a TIF District or errors in the calculation of tax increment. County auditors have the authority to recertify a district or certify the original tax capacity of affected parcels, extend the duration of a TIF district, or adjust tax rates to correct the effect of an error. When county auditors exercise this authority (found in Minn. Stat. § 469.177, subd. 13), they must provide documentation of the correction to the Commissioner of Revenue and the State Auditor.

County auditors who have corrected errors but not yet provided documentation of the correction to the OSA and the Commissioner of Revenue should submit the information at this time. Documentation to the OSA can be e-mailed to [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

For more information regarding correction of TIF errors, please see our Statement of Position entitled [Correction of TIF Errors](#).

**TIF Division Staff**

If you have questions, please contact us:

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