

# TIF Division Newsletter



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## Annual Reporting Forms Due August 1, 2017

2016 TIF Annual Reporting Forms must be submitted to our office on or before August 1, 2017 using the [State Auditor Form Entry System \(SAFES\)](#). For information on using SAFES, please watch this [training video](#).

Instructions, sample forms, and videos on how to fill out and submit TIF reporting forms are available on the Office of the State Auditor (OSA) website under the heading “Resources for Completing Forms” on the [TIF Forms](#) page. If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

## Making Corrections on TIF Reports

As you prepare your TIF reporting form, you are able to change prepopulated information. If a cell containing prepopulated information is not locked, simply make the change and add a comment in the report to explain the change. If a cell is locked, explain the need for a change in a comment and we will work to update the information.

Be aware that changing information in one cell may affect information in cells elsewhere in the report. Please refer to our [detailed instructions](#) to see which cells would be affected by changing information. If a report needs to be re-submitted, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

## SAFES Authorization Reminder

All TIF reports and TIF plans must be submitted to the OSA using the [State Auditor’s Form Entry System \(SAFES\)](#). If a development authority uses an auditor or consultant to submit their reports or plans, a current [SAFES User Authorization Form](#) must be on file with the OSA to allow access.

SAFES authorization must be renewed annually. Make sure your consultant or auditor has been authorized for 2017. The form must be completed and signed by both the development authority and the auditor or consultant. Please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us) with any questions.

**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](#)

**Decertified District Form Reminder**

Decertification is the termination of a TIF district which occurs when the county auditor removes all parcels from a district, and the district no longer receives tax increment. The OSA has not received [Confirmation of Decertified TIF District Forms](#) from some districts that were scheduled to decertify in 2016.

When a district is decertified, the authority should submit the confirmation form to the OSA within 90 days. The authority initiates the form by completing part A; the county completes part B. Either may send the form to the OSA, but the authority is ultimately responsible for ensuring the completed submission occurs.

The form verifies that the authority and county are in agreement that a district has been 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 expected to be returned after 90 days from decertification should not delay form submission. Increment returned after the form has been submitted is to be reported on the TIF Annual Reporting Form.

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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