



# 2016 TIF Training for Development Authorities

## 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)

The Office of the State Auditor (OSA) is pleased to offer tax increment financing (TIF) training for development authorities that have TIF districts or are considering the use of TIF. These instructor-led, in-person sessions will be held at four regional locations.

Learning Objectives: The training is designed to help staff and consultants of development authorities better understand the basic principles and workings of TIF, its numerous laws and limitations, the responsibilities of authorities and their municipalities, and TIF reporting requirements.

Links to online registration can be found on the next page. Seating is limited, so please register early. Please submit one registration for each attendee. Sessions are free of charge.

**REDWOOD FALLS**  
**Wednesday, July 13th**  
Redwood Falls Public Library  
1 PM to 4:30 PM

**OWATONNA**  
**Thursday, July 14th**  
Owatonna Public Utilities  
1 PM to 4:30 PM

**FERGUS FALLS**  
**Wednesday, July 20th**  
Fergus Falls Public Library  
1 PM to 4:30 PM

**BROOKLYN CENTER**  
**Thursday, July 21st**  
Brookdale Library  
1 PM to 4:30 PM



## AGENDA

### **12:45 PM Check-in**

### **1:00 PM TIF Overview**

*TIF basics; types of TIF districts; how TIF works; TIF history*

### **1:25 PM Laws & Limitations 1**

*TIF Act overview; district and duration limits; excess increment; administrative expenses; interfund loans; the Four-Year Rule*

### **2:15 PM Break**

### **2:25 PM Laws & Limitations 2**

*Pooling; the Five-Year Rule; the Six-Year Rule*

### **2:50 PM Administering TIF Districts 1**

*TIF plans; the certification process; first receipt of increment; submitting plans*

### **3:15 PM Break**

### **3:25 PM Administering TIF Districts 2**

*Annual activities; Decertification*

### **3:50 PM Reporting Overview**

*The forms; common reporting issues*

### **4:30 PM Adjourn**

## **About the Presenters**

Jason Nord is the Director of the TIF Division of the Office of the State Auditor. He has worked with TIF and property taxes for 20 years at the MN Department of Revenue and the Office of the State Auditor.

Lisa McGuire has been a TIF Auditor for 15 years in the Office of the State Auditor.

## REGISTRATION

*Each link below will bring you to a web page to register for the selected training.*

*A confirmation e-mail will be sent within two business days of your registration.*

*There is no charge for this training.*

◇ [Register for Redwood Falls, July 13th](#)

◇ [Register for Owatonna, July 14th](#)

◇ [Register for Fergus Falls, July 20th](#)

◇ [Register for Brooklyn Center, July 21st](#)

## **Registration deadline is July 8<sup>th</sup>**

Please contact us with any questions at (651) 296-4716 or [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

*Individuals with disabilities who need a reasonable accommodation to participate in this event, please contact Jason Nord at (651) 296-7979 or (800) 627-3529 (TTY)*

## **CPE Credit Information**

Recommended CPE credits: 3.5

Field of Study: Specialized Knowledge

Prerequisites/Advanced Preparation: None

Program Level: CPAs-Basic / Authorities-Intermediate