

## Sample - 2025 County TIF Information Form

### Deadline

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The 2025 County Information Reporting Form is due March 31, 2026.

### Purposes of the Form

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The County Information Reporting Form is necessary for several purposes:

- (1) To identify county oversight activities and information, including:
  - (a) dates of the actual first distribution of tax increment to a TIF district (which determines its maximum duration limit);
  - (b) the return of tax increment to the county by development authorities;
  - (c) decertification of TIF districts;
  - (d) enforcement of the Four-Year Knockdown Rule; and
  - (e) the correction of errors by counties pursuant to the correction statute;
- (2) To provide tax increment distribution information to verify reporting by development authorities; and
- (3) To ensure accurate transfers of the OSA TIF enforcement deduction to the State.

### Form Instructions Available

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Detailed instructions for completing this form can be downloaded at:

[TIF Forms and Instructions](#)

### Important Information for Completing SAFES Forms

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Upon opening the form in Microsoft Excel, there may be a yellow banner at the top warning about being in Protected View. Click the Enable Editing button to allow the form to generate with pre-populated data and allow you to complete the form.

If you notice issues with form calculations appearing incorrect, you can press the Ctrl, Alt, and F9 keys at the same time to ensure that all calculations refresh.

Please feel free to contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us) with any questions.

### Red Messages:

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The red messages in the right margin indicate that data must be entered or corrected before the reporting form can be submitted. Once the data has been entered or corrected, the red message will no longer be displayed. The table below summarizes the number of remaining red messages.

Tab Name	Red Messages Remaining
<a href="#">TIF Activity</a>	7
<a href="#">Distributions-Settlements</a>	11
<a href="#">TIF Enforcement Deduction</a>	0
<b>TOTAL COUNT</b>	<b>18</b>

### Alternate File Instructions (in lieu of Distributions Table)

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You may choose to send an accompanying file in lieu of completing the Distributions Table on the Distributions-Settlement Tab. This may be preferable if you have the ability to query or report the data from your system and can copy and paste that data into a file. Please review instructions for more information on creating a csv file for this purpose.

### Submitting the Form

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Please submit the completed form using the State Auditor Form Entry System (SAFES). Refer to the instructions for more details.

### Resources

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If you have questions about the information requested, you can refer to the following resources:

[TIF County Guide](#)  
[TIF Statements of Position](#)  
[TIF Training Videos](#)

You can also address questions by email to: [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us)

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## **TIF Activity**

**1** Were any new districts or subdistricts certified during 2025? (If yes, identify the authority, district, certification date and codes below.) Select One

If authority name is not in drop-down list, see instructions. Please list hazardous substance subdistricts separately.

Select One

2 Was the 2025 distribution the **FIRST** receipt of tax increment for any districts? (If yes, identify the authority/district and date below.) Select One

Select One

3 Did any districts have **tax increment returned** during 2025? (If yes, identify the authority/district, amount, and date below.) Select One

Select One

	Development Authority - District	Amount	Date of Return (m/d/yyyy)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			

15		
16		
17		
18		
19		
20		

4 Were any **districts decertified** during 2025? (If yes, identify the authority/district and actual decertification date below.)

Select One

Development Authority - District	Decertification Date (m/d/yyyy)
1	
2	
3	
4	
5	
6	
7	
8	
9	
10	
11	
12	
13	
14	
15	
16	
17	
18	
19	
20	

5 Did any districts have parcels removed under the **Four-Year Rule** during 2025? (If yes, identify the authority/district and removal date below.)

Select One

Development Authority - District	Removal Date (m/d/yyyy)
1	
2	
3	
4	
5	

6 Did the county correct any errors under the **correction of errors** statute during 2025? (If yes, identify the authority/district below.)  
If you have not already done so, please email documentation for each to [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us)

Select One

Development Authority - District
1
2
3
4
5

7 Does this county charge for TIF administrative costs?

Select One

Comments (4,000 character limit on Comments):

8	
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## Sample - 2025 County TIF Information Form

### Distributions/Settlements

1	Did this county make any TIF distributions/settlements in 2025?	Select One
2	Has this county chosen to complete the Distribution Table on Line 4 or to send the optional .CSV file?	Select One

You may enter distributions of tax increment for each TIF district in the Distribution Table on Line 4, or you may alternatively chose to send an accompanying file containing the distribution amounts. See instructions for details. The alternate file might be preferred by counties with a large number of districts to avoid data entry. The accompanying file must be in comma-separated-values format (.CSV) containing the information for columns A through I of the Distribution Table arranged exactly as they are in the table on Line 4.

### Total Distributions

3	If the Distribution Table on Line 4 is completed, these totals will be automatically calculated. If the alternative file is provided in lieu of completing the Distribution Table, enter the corresponding totals in columns A and B. Column C will be automatically calculated.	A 2025 Distributions (excluding January 2025 cleanup)	B January 2026 Clean-up Distributions (if any)	C Total TIF Distributions
		\$ 134,900.00	\$ 1,000.00	\$ 135,900.00

### Distribution Table

4	Enter the total amount of tax increment distributed for each TIF district in 2025, excluding any cleanup settlement in January 2025, in Column H. Enter any amount distributed in January 2026 as a cleanup settlement in Column I. Report all distributions, adding any new or missing districts in the blank rows. Do not include TIF enforcement deduction amounts as these are paid to the State and are reported on the TIF Enforcement Deduction Tab. Column C is optional and solely for the county's reference, except that if a district is added in a blank row this name should be provided if the OSA name is unknown. Verify the Department of Revenue Codes in columns E, F, and G. If incorrect, enter the correct code(s) in the comment section. Do not copy and paste data into this table as it disrupts data importing (use the alternate file if copying and pasting will save time). Separate entries for hazardous substance subdistricts are preferred.
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A	B	C	D	E F G			H	I	J
				Location	District	HSS			
1	Spruce	TIF 1-1 Lady Slipper Inc	TIF 1	101	952	001	00	\$ 43,500.00	\$ 1,000.00
2	Spruce	TIF 1-2 Ya Betcha	TIF 2	102	952	002	00	\$ 10,000.00	\$ -
3	Lake Walleye	TIF 8 L'etoile Du Nord	TIF 8	208	389	008	00	\$ 2,000.00	\$ -
4	Lake Walleye	TIF 9 Snowshoe Inc	TIF 9	209	389	005	00	\$ 45,000.00	\$ -
5	Fort Paul	Not Listed	TIF 18 Paul Bunyan Redev	318	995	002	00	\$ 34,400.00	\$ -
6									\$ -
7									\$ -
8									\$ -
9									\$ -
10									\$ -
11									\$ -
12									\$ -
13									\$ -
14									\$ -
15									\$ -
16									\$ -
17									\$ -
18									\$ -

If you need additional rows or have any questions concerning this form, please contact the OSA.

Comments (4,000 character limit on Comments):

5

Sample

## Sample - 2025 County TIF Information Form

### TIF Enforcement Deduction

#### Expected Enforcement Deduction Amount

1 Based on the total distributions from the Distributions-Settlement Tab(Column A), the total increment collected prior to subtracting the enforcement deduction (Column B) and the amount of the enforcement deduction (Column C) are estimated. The OSA expects that the enforcement deduction payments to the State from February 2025 through January 2026 should approximately equal the amount in Column C.

A	B	C
Total Tax Increment Distributed (amount reported on previous tab)	Total Tax Increment Collected (prior to the enforcement deduction)	Expected Enforcement Deduction
\$ 135,900.00	$/ (1 - .0036) =$ \$ 136,391.01	$x .0036 =$ \$ 491.01

#### Enforcement deduction payments to the State (MMB)

2 Enter the amounts and dates of each payment or transfer of TIF enforcement deduction amounts to the State. Typically only two or three transfers are expected, but additional rows are provided. (If more than eight transfers were made, combine the remaining amounts on row 8 and note the additional dates in the comments on Line 3. Provide a comment on Line 3 to explain any difference greater than minor rounding errors between the total for Line 2 and the expected amount from Line 1, Column C.

	A	B
	Amount	Date
1	\$ 45,323.00	7/1/2025
2		
3		
4		
5		
6		
7		
8		

\$ 45,323.00

Comments (4,000 character limit on Comments):

3