



# TIF Plan Collection Form New District Instructions

The TIF Plan Collection Form - New District must be submitted with new tax increment financing plans to the Office of the State Auditor (OSA). This form conveys key information about the district. A PDF copy of the TIF plan must be uploaded and submitted with the form.

Please note: This form should be used with new districts only. For modified districts, please submit a TIF Plan Collection Form – Modified District form.

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## General Instructions

### Before You Begin

Please refer to the Statement of Position entitled [TIF Plan Requirements](#) for more information about the requirements for a TIF plan for a new district. A [sample form](#) is available on the OSA website for your reference. If you require additional assistance in completing this form, please contact the TIF Division of the OSA at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

You will need the TIF Plan document on hand to enter the appropriate information into the Plan Collection Form.

### Reporting Requirement / Due Date

Minn. Stat. § 469.175, subd. 4a, requires an authority to file a copy of TIF plans and amendments with the Commissioner of Revenue and the OSA within 60 days after the latest of:

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

All TIF plans must be prepared and approved in accordance with Minn. Stat. § 469.175.

### Downloading the Forms

The form must be downloaded through the [State Auditor's Form Entry System \(SAFES\)](#). You must have a user name and password to access SAFES. If you need a user name and/or a password or are unfamiliar with SAFES, please refer to the [SAFES Frequently Asked Questions](#) or watch our short [SAFES instructional video](#).

Once in SAFES, click on the Forms Tab and then select the TIF Tab. Above the list of active districts will be a label for the “TIF Plan Collection Form – New District.” Click on the “Download Form” link next to it to download the form. Downloaded files should be saved to your computer or network and completed offline.

Once completed, forms must be uploaded through SAFES.

## About The Forms

The form is an Excel file containing three tabs (each described in detail below): Home, District Information, and Plan Estimates. Please contact the OSA at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us) if you need an alternative format to Excel, such as Open Office.

## Red Messages

As you complete the form, you may see messages highlighted in red appear in the right margin on the District Information or Plan Estimates tabs of the form. A red message indicates an entry must be made or an error must be corrected. Once an entry is made or the error corrected, the red message will disappear. A tabulation of the total red messages throughout the document is located in a table on the Home Tab. All red messages must be resolved before the form can be uploaded through SAFES.

## Yellow “Alert” Messages

As you complete the form, you may see messages highlighted in yellow appear in the right margin on the District Information or Plan Estimates tabs of the form. A yellow alert indicates that additional information may be required or that there is an issue with the information entered. However, a yellow alert will not prevent the form and plan from being uploaded to SAFES, and do not need to be resolved prior to submission. Read the yellow alerts and follow the instructions provided. Also ensure that information was entered accurately.

## Uploading the Form

The form and the PDF of the TIF plan must be uploaded through [SAFES](#). Only one PDF may be uploaded with the form. If a cover memo, resolutions, or other documents are submitted with the TIF plan, combine all relevant documents into one PDF file before beginning the upload. To upload:

1. At the SAFES homepage, enter your username and password. If you submit forms for any other divisions of the OSA, your login information will be the same.
2. Click on the Submit Documents Tab.
3. Select the collection form (the Excel file) first. Start by clicking the “Browse...” or “Choose File” button. A new window will be displayed. Select the file from the location where it was saved. Once the file is selected, click Open to close the browsing window.
4. Next, select the plan document (the PDF). Click the “Next” button. Browse and select the PDF file of the TIF plan and again click “Open” to close the browsing window. Click the “Next” button to begin the upload.
5. Once the submission is complete, the results of your upload will be displayed. If the upload was successful a confirmation number will be provided. In addition, you should receive a confirmation email from SAFES shortly after you upload each file. If you do not want to receive an email confirming your submission, unselect the email confirmation box prior to submitting the form and TIF plan. If the upload failed, the system will indicate that issues must be resolved before the file can be submitted.

If you encounter errors uploading a file, please log out of SAFES and open your form in Excel. Make the necessary corrections so that no red messages remain on the Form. Log back into SAFES and repeat the uploading process.

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## Home Tab

The Home Tab contains general information, instructions and links that may be useful for completing the TIF Annual Reporting Form. This tab also contains a table showing the count of red messages for each tab that must be eliminated before the form can be uploaded.

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## District Information Tab

The District Information Tab requires the entry of data about the TIF district. If you have any questions regarding the information to be entered on this tab, please contact the OSA by email at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

### District Information

#### Line 1 - TIF District Name

Enter the name of the district identified in the TIF plan. Please abbreviate “Tax Increment Financing” and leave out “District” or “No.”/“Number” for brevity. (For example, “Tax Increment Financing District No. 1-1 Loon Industries” can be listed as “TIF 1-1 Loon Industries.”)

#### Line 2 - Development Authority

This field is pre-populated with the name of the development authority.

#### Line 3 - County Where TIF District is Located

From the drop down menu, select the county in which the district is located. If the district is located in more than one county, select “Yes” for line 3a to indicate “Multiple” counties and list the other county or counties on the comment line of the Plan Estimates Tab.

#### Line 4 - County Identification Number, if any

If there is a county identification number for the district, enter it here. If not, leave it blank.

#### Line 5 - Municipality Approving TIF District

From the drop down menu, select the municipality that approved the district.

#### Line 6 - City/Town Where TIF District is Located

From the drop down menu, select the city/town where the district is located. If the district is located in more than one city/town, select “Yes” for line 6a to indicate “Multiple” cities/towns and list the other cities or towns on the comment line of the Plan Estimates Tab.

#### Line 7 - District Type

Select the type of TIF district, as identified in the TIF plan. Note that “Uncodified Law” should be selected only for districts authorized by special legislation as a unique type (such as a “Housing Replacement District”). Do not select “Uncodified Law” if special legislation provided special rules for a district of a preexisting statutory type. For example, a redevelopment district with special rules is still identified as a redevelopment district.

#### Line 8 - Uncodified Law

If “Uncodified Law” was selected for line 7, enter the special law (year, article, chapter, and section) that allowed for the creation of this district.

#### Line 9a - Is the small city exception being used per Minn. Stat. §469. 176, subd. 4c(b)?

This line will be greyed out and will default to “N/A” if any district type other than “Economic Development” is chosen on Line 7. If the district type is an economic development district and the district will make expenditures to assist a qualifying facility under the small city exception, select “Yes.” If not, select “No.” If applicable, enter the page number where this information is first located in the TIF plan in the field to the right. For more information, see the Statement of Position entitled [Small Cities’ Expanded TIF Powers](#).

#### Line 9b - Is the district used for a Workforce Housing Project per Minn. Stat. §469. 176, subd. 4c(a)(7)?

This line will be greyed out and will default to “N/A” if any district type other than “Economic Development” is chosen on Line 7. If the district qualifies as a workforce housing project, select “Yes.” If not, select “No.” If applicable, enter the page number where this information is first located in the TIF plan in the field to the right.

#### Line 10 – Does the plan contain an election for additional pooling for housing under Minn. Stat. §469. 1763, subd. 2(d)?

This line will be greyed out and will default to “N/A” if “Housing” is chosen as the district type (In the case of a housing district, tax increment spent for a housing project is generally treated as having been spent for activities in the TIF district, so pooling is generally not applicable.). Select “Yes” if the TIF plan contains an election to increase

the pooling limit by ten percentage points for a qualified low-income building or to assist owner-occupied housing that meets the income requirements of the TIF Act. If not, select “No.” For more information, see the Statement of Position entitled [TIF Pooling](#).

**Line 11 - Who drafted the TIF plan?**

Select the appropriate choice from the drop down menu. If the plan was drafted by authority/city staff, select the city’s name (usually the first choice in the dropdown list). If the entity that drafted the plan is not listed, select “Other.”

**Line 12 – Other**

If “Other” is selected for line 11, enter the name of the entity that drafted the plan.

**Line 13 – Is this TIF district in a fiscal disparities area?**

**If the TIF district is located in a fiscal disparities area, select “Yes.” Line 14 – Option A or B**

If the district is located in a fiscal disparities area and has elected option “B” under Minn. Stat. § 469.177, subd. 3(b), select “Option B.” If the district is located in a fiscal disparities area and has not elected Option B, select “Option A.”

Under Option A, the contribution to the fiscal disparities pool is paid from the existing tax base of the city, resulting in tax increases for other properties in the municipality. Under Option B, the contribution is made from the captured net tax capacity of the district, resulting in less tax increment.

Questions regarding the fiscal disparity contribution should be directed to the Department of Revenue, Property Tax Division.

**TIF District Dates**

**Line 15 – TIF Plan Approval Date**

Enter the date the original TIF plan was approved by resolution of the municipality’s governing body.

**Line 16 – Certification Request Date**

Enter the date the TIF authority requested the County Auditor certify the original net tax capacity of the TIF district, if available.

**Line 17 – Certification Date**

Enter the date the County Auditor certified the original net tax capacity of the TIF district, if available.

**Hazardous Substance Subdistrict Information**

**Line 18 – Did this plan create a hazardous substance subdistrict?**

Select “Yes” or “No.”

**Line 19 – Hazardous Substance Subdistrict Certification Request Date**

If you selected “Yes” for line 18, enter the hazardous substance subdistrict (HSS) certification request date (CRD), if available.

**Line 20 – Hazardous Substance Subdistrict Certification Date**

If you selected “Yes” for line 18, enter the HSS certification date (CD), if available.

**Special Legislation**

**Line 21 – Does any special legislation affect this district?**

If any special legislation affects the TIF district, select “Yes” and complete line 22.

**Line 22 – Enter special legislation**

If “Yes” was selected on line 21, enter the year, chapter, article and section for each piece of special legislation.

## District Duration

### Line 23 – Anticipated month and year of first receipt of tax increment (MM/YYYY)

Enter the month and year of the anticipated first receipt of tax increment, (which should reflect an election to delay first receipt of increment, if applicable).

### Line 24 - Has an election to delay the first receipt of tax increment been identified in the TIF Plan?

If an election to delay the first receipt of tax increment has been made, the month and year of first tax increment received should match the delay indicated in the TIF Plan. In the field to the right enter the first page number of the TIF plan where this information can be found.

The TIF Act allows TIF authorities the option to delay the receipt of first tax increment for up to four years from the date of approval of the original TIF plan. Economic development districts do NOT qualify. An election to delay the receipt of first tax increment must be expressly identified in the original TIF plan. An authority must notify the County Auditor if it has chosen to delay the first receipt of tax increment. For more information, see the Statement of Position entitled Election to Delay Receipt of First TIF Revenues.

### Line 25 - Required Decertification Date of the district is based on

Select one of the four possible options from the drop down menu to identify the basis for the decertification date:

1. “TIF Plan” (a date earlier than the statutory maximum duration that is specified in the TIF plan as being the decertification date chosen by the authority);
2. “Statutory Maximum Duration” (a date – typically December 31st of a year – that is the maximum duration as set out in Minn. Stat. § 469.176, subd. 1b, for each district type);
3. “Special Legislation” (a date provided by special legislation that is often later than the statutory maximum duration). If selected, please ensure that “yes” is chosen for Line 21 and that the year, chapter, article and section for the applicable special legislation have been entered on Line 22 ; or
4. “Pooling for Deficits Extension” (a date later than the statutory maximum duration if an extension for pooling for deficits has been authorized).

### Line 26 - Required Decertification Date

Enter the date on which the district is required to be decertified and can no longer receive tax increment.

To determine the decertification date, consult Minn. Stat. §§ 469.176, subds. 1(a) through 1(g), Minn. Stat. § 469.1763, subd. 4, and the TIF plan for the district.

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## Plan Estimates Tab

The Plan Estimates Tab is for entering the approved plan estimates for the district. The estimates reported to the OSA must be for tax increment only and must not include other sources and uses of funds.

The estimates required by law to be included in a TIF Plan are:

- The amount of tax increment to be generated by the district;
- The costs of the project including administrative expenses, and interest as a financing cost, which will be paid or financed with tax increments from the district; and
- The amount of bonds to be issued. Note: Pay-As-You-Go Notes and Interfund Loans are included in the definition of Bonds in the TIF Act. See Minn. Stat. § 469.174, subd. 3.

### **TIF Plan Estimates**

Enter the estimated total amounts of tax increment revenues and expenditures identified in the TIF Plan or its exhibits.

## **Estimated Tax Increment Revenues (from tax increment generated by the district)**

### Line 1 - Tax increment revenues distributed from the county

Enter the total estimated amount of tax increment to be received by the TIF district from the county pursuant to Minn. Stat. § 469.177.

### Line 2 - Interest and investment earnings

Enter the total estimated amount of interest and other investment earnings on or from tax increment. Include amounts estimated to be received as interest on repayment of loans and advances.

### Line 3 - Sales/lease proceeds

Enter the total estimated amount of proceeds to be received from the sale or lease of real or personal property purchased with tax increment.

### Line 4 - TIF Credits

Enter the total estimated amount of any property tax credit that is apportioned to TIF. Prior to its repeal and final payment in 2011, the Market Value Homestead Credit (MVHC) was the most predominant credit that was apportioned to TIF and line 4 was previously labeled for the MVHC. Although less common, the Department of Revenue also apportions Disparity Reduction Credits, Supplemental Taconite Credits, Disaster Credits, and Agricultural Homestead Market Value Credits to TIF. Taconite Credits distributed by the county may also be apportioned to TIF.

### Line 5 - Total Estimated Tax Increment Revenues

This field is automatically calculated. In the field to the right indicate the first page number where this information can be found in the TIF plan.

## **Estimated Project/Financing Costs (to be paid or financed with tax increment)**

Enter the estimated project/financing costs identified in the TIF Plan or Exhibits.

### **Project Costs**

#### Line 6 - Land/building acquisition

Enter the total estimated amount of tax increment to be spent for land and/or building acquisition for the district.

#### Line 7 - Site improvements/preparation costs

Enter the total estimated amount of tax increment to be spent on demolition, structure removal, clean-up, grading, and other site-preparation costs of the TIF district.

#### Line 8 - Utilities

Enter the total estimated amount of tax increment to be spent for installation of utilities, such as sewer and water lines.

#### Line 9 - Other public improvements

Enter the total estimated amount of tax increment to be spent for the construction of parking facilities (publicly or privately owned), construction of streets and sidewalks (including installation and improvement of curbs, gutters, and streetlights), and other similar public improvements.

#### Line 10 - Construction of affordable housing

Enter the total estimated amount of tax increment to be spent for the construction of affordable housing.

#### Line 11 - Small city authorized costs, if not already included above

Enter the total estimated amount of tax increment which may be spent due to the city's status as a small city. See the Statement of Position entitled [Small Cities' Expanded TIF Powers](#).

#### Line 12 - Administrative costs

Enter the total estimated amount of tax increment to be used to pay for administrative expenses.

In general, for districts requesting certification on or after August 1, 2001, administrative expenses for a project cannot exceed 1) "ten percent of total estimated tax increment expenditures authorized by the tax increment

financing plan” or 2) “ten percent of the total tax increments... received for the district” net of certain returned increment, whichever is less. There is one statutory exception to this limit discussed in the Statement of Position entitled [Administrative Expenses](#).

If the amount entered on Line 12 exceeds ten percent of the amounts entered on Lines 1 and 4, you will see a yellow alert message indicating that the estimate exceeds what may be permitted. This alert will not prevent submission of the form to SAFES, but it indicates that barring an exception, the authority must recognize that the actual expenditures for administrative expenses must comply with statute regardless of a plan’s potentially excessive estimate. It is recommended that a modification or correction to the plan be submitted to avoid a potential pitfall.

For definitions of what are and are not included in administrative expenses and for more information, see the Statement of Position entitled [Administrative Expenses](#).

#### Line 13 - Estimated Tax Increment Project Costs

This field is automatically calculated. In the field to the right indicate the first page number of the TIF plan where this information can be found.

### **Estimated Financing Costs**

#### Line 14 - Interest expense

Enter the total estimated amount of interest expense to be paid from tax increment on bonds, loans (*including interfund loans*), notes, and PAYG obligations. In the field to the right indicate the first page number of the TIF plan where this information can be found.

#### Line 15 - Total Estimated Project/Financing Costs to be Paid From Tax Increment

This automatically-calculated total should equal the total costs authorized in the TIF plan to be paid with tax increment from this district.

The estimated total project/financing costs may not exceed the total estimate of tax increment revenues. If the amount entered in Line 15 exceeds the amount entered on Line 5, you will see a yellow alert message indicating that the estimate does not comply with TIF Law. This alert will not prevent submission of the form to SAFES, but the plan will need to be amended to correct this prohibited imbalance and a plan collection form for the modification will be expected to follow.

### **Estimated Financing**

#### Line 16 - Total amount of bonds (including PAYG notes and loans) to be issued

Enter an estimate of the total amount of bonds to be issued, *including notes, interfund loans and PAYG obligations*. In the field to the right indicate the first page number of the TIF plan where this information can be found.

#### Line 17 - Comments

Additional information, questions and comments can be entered in the comment box. For example, if the district is located in multiple counties or more than one city/town, identify the additional counties and cities/towns in the comment box.