

TIF Division Newsletter



Inside this issue:

| | |
|------------------------------------------------|---|
| Consultants' SAFES Access Expires December 31 | 1 |
| Amending a TIF Plan for Project Cost Increases | 1 |
| Decertified TIF District Form Reminder | 2 |

Consultants' SAFES Access Expires December 31

Authorization for all consultants and non-authority employees to access the State Auditor's Form Entry System (SAFES) will expire December 31.

An [authorization form for 2018](#) is now available on the Office of the State Auditor (OSA) website. Once the form is completed, it can be submitted by e-mail, fax, or mail. If the authorization is not submitted, SAFES access will be denied to consultants and non-authority employees after December 31 until the new authorization is on file.

Access for employees of authorities does not expire, and authority employees do not need to submit a form. If an employee of an authority does not have current access to SAFES and needs it, please contact our office.

Amending a TIF Plan for Project Cost Increases

If an authority expects to exceed the estimated cost of a project stated in the TIF plan, the plan can be amended prior to the increased costs being incurred. Please note that an amendment to increase the estimated cost of a project requires the same notice and hearing required for approval of the original plan. A notice and hearing is required even if financing costs are reduced so that the total estimated costs are not increased.

When the estimated costs of the project are increased, the authority must submit a TIF Plan Collection Form as well as the TIF plan modification through SAFES.

For more information please see our Statement of Position on [TIF Plan Requirements](#) or contact us at 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](#)

Decertified TIF District Form Reminder

Decertification, the termination of a TIF district, occurs when the county auditor removes all parcels from a district. When a district decertifies, a [Confirmation of Decertified TIF District Form](#) must be completed and submitted to the OSA within 90 days.

The form is in two parts. The authority begins the process by completing part A, and the county completes part B. The authority is ultimately responsible for ensuring that the completed form is submitted to the OSA.

The form verifies that the authority and county are in agreement that a district is 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 returned after the form has been submitted is to be reported on the TIF Annual Reporting Form. Submission of the Confirmation of Decertified TIF District Form should not be delayed to include the return of increment that is expected to be returned after the form is otherwise ready.

If a district is decertified early, the authority is required to notify the county in writing. This is generally done by the City Council passing a decertification resolution. A copy of the resolution authorizing the early decertification must be submitted to the OSA.



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If you have questions, please contact us:

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