

TIF Division Newsletter



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Failure to File 2008 TIF Reporting Forms

The August 1st deadline for submitting 2008 TIF Reports has passed. For reports not received by October 1st, the Office of the State Auditor (OSA) is required to notify the county in which the development authority is located to withhold all tax increment payments until the required reports have been received by the OSA. As of the date of this newsletter, six authorities still have not filed the required reporting forms.

Reporting questions or problems may be directed to Jenna Braband by phone at (651) 296-7001, or by email at tifdivision@auditor.state.mn.us.*

TIF and Development Plan Filing Requirements

State law requires that project plans and TIF plans (or modified TIF plans) be filed with the OSA and the Department of Revenue (Revenue) within 60 days after the latest of: (i) the adoption of the plans by the authority; (ii) approval of the plans by the municipality; or (iii) the filing of the request for certification of the TIF district. In addition, Revenue requires a Certification Request Supplement to be filed with the project plans and TIF plans.

If these documents have not been filed with the OSA, please send them as soon as possible to the attention of the TIF Division, Office of the State Auditor, 525 Park Street, #500, St. Paul, MN 55103 or by email to tifdivision@auditor.state.mn.us. Please include with the plans the Certification Request Supplement required by Revenue.

Pre-1979 TIF Districts Required to Decertify in 2009

All pre-1979 TIF districts were to have been decertified by August 1, 2009, unless the Authority had received special legislation to extend the duration limit of the district. Authorities will not receive the second-half distribution payment of tax increment for pre-1979 districts. For any payments received after August 1, 2009, the tax increment must be returned to the county for redistribution.

*Jenna Ofstie has changed her name to Jenna Braband. She can be reached by email at Jenna.Braband@state.mn.us.