

# TIF Division Newsletter



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## Announcements

**A reminder that March 2, 2009**, was the deadline for authority representatives to review their 2007 TIF reports and determine whether any corrections or changes need to be made in the pre-populated data portions of each report. Report any needed changes to Jenna Ofstie at [Jenna.Ofstie@state.mn.us](mailto:Jenna.Ofstie@state.mn.us) or (651) 296-7001.

**A reminder that the 2008 County Information** request is due from county auditors by March 9, 2009. If you have not received the form to report TIF district data (new districts, decertified districts, returned tax increments and TIF settlement dates and amounts) for 2008, please contact Marsha Pattison at [Marsha.Pattison@state.mn.us](mailto:Marsha.Pattison@state.mn.us) or (651) 296-4716.

## Did you know that . . .

**If an authority seeks special legislation to extend the duration** of an existing TIF district or to establish a new district with longer duration limits than permitted by the TIF Act, the city, county, and school district in which the tax increment district is located must each approve the special law before it becomes effective.<sup>1</sup>

- After the city, county, and school district have approved the special law allowing an extension, the municipality must file with the Office of the Secretary of State a certificate of approval, including copies of the resolutions of approval.
- If a municipality fails to file its certificate of approval before the first day of the next regular session of the legislature, the extension is deemed to be disapproved.

**If an authority elects to not receive TIF revenues** for up to four years following the year of approval of the district, it must expressly state so in the TIF plan.<sup>2</sup>

- Vague statements, such as “elects within the first four years” or “elects to delay receipt of tax increment” in the TIF plan do not constitute an election. Counties will not recognize the election unless a specific year is stated in the TIF plan.
- If a specific year is not given in the TIF plan but is desired, the TIF plan must be modified subject to notice, public hearing, and findings required for approval of the original TIF plan.
- The election does not apply to economic development districts.

Additional information related to the election to delay the receipt of the first tax increment can be found on our website at:

[http://www.auditor.state.mn.us/Other/tifdocs/tifNewsletter\\_0806.pdf](http://www.auditor.state.mn.us/Other/tifdocs/tifNewsletter_0806.pdf)

<sup>1</sup> *Minnesota Statutes, section 469.1782, subd. 2.*

<sup>2</sup> *Minnesota Statutes, section 469.175, subdivision 1 (b) and section 469.176.176, subdivision 1 (a) (2).*