



TIF Plan Collection Form Modified District Instructions

The TIF Plan Collection Form - Modified District must be submitted with modified tax increment financing plans to the Office of the State Auditor (OSA). This form conveys key information about the modifications. A completed form is required for each modification of a plan for an existing TIF district. A PDF copy of the modified TIF plan must be uploaded and submitted with the form.

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

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General Instructions

Before You Begin

Please refer to The Statement of Position entitled [TIF Plan Modifications](#) for more information about the requirements for a modified TIF plan. 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.

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. Active districts will be listed, and for each active district there will be a label for “TIF Plan Collection Form – Modified 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 if you need an alternative format to Excel, such as Open Office.

Certain fields of the Form will be locked and pre-populated with data for the district. If there is incorrect data in any of these fields, please identify the correct information in the comment box on the Plan Estimates tab or contact the OSA at TIF@osa.state.mn.us to resolve the issue. All other fields are unlocked and require entry of data for the district, as modified.

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 modified TIF plan must be uploaded through the [State Auditor's Form Entry System \(SAFES\)](#). 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 modified 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.

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.

District Information Tab

The District Information Tab contains or requests important data about the TIF district. Much of this data is populated and locked with previously-reported information that should not change as part of a TIF plan modification, but several lines do require the entry of data about the modification. Populated data should be checked for accuracy. If there is any incorrect data, please identify the correct information in the comment box on the Plan Estimates Tab or contact the OSA at TIF@osa.state.mn.us.

District Information

Line 1 - TIF District Name

This field is locked and populated with the name of the district.

Line 2 - Development Authority

This field is locked and populated with the name of the development authority.

Line 3 - County Where TIF District is Located

This field is locked and populated with the name of the county. If the district spans county borders and is located in multiple counties, select "Yes" on Line 3a and list the other counties in the Comments section of the Plan Estimates Tab.

Line 4 - County Identification Number, if any

If there is a county identification number, enter it here. If not, leave the field blank. If a county number was previously provided, this field is populated.

Line 5 - Municipality Approving TIF District

This field is locked and populated with the name of the municipality that approved the district.

Line 6 - City/Town Where TIF District is Located

This field is locked and populated with the name of the city/town where the district is located. If the district spans city/town borders and is located in multiple cities/towns, select "Yes" on Line 6a and list the other cities/towns in the Comments section of the Plan Estimates Tab.

Line 7 - District Type

This field is locked and populated with the type of TIF district as stated in the original plan.

Line 8 - Uncodified Law

This field pertains to the original authority for creation of an "Uncodified Law" district, and will be populated with the uncodified law previously provided, if any. This field is locked as this information should not change. If the modification is being made pursuant to special legislation, that information must be reported in the TIF Annual Reporting Form.

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

This line will be populated with information previously provided. It should read "N/A" if the district type is anything other than "Economic Development." This field only pertains to economic development districts and indicates whether the district will make expenditures to assist a qualifying facility under the small city exception. This field typically will not change unless part of the modification was to authorize expenditures under the small city exception, in which case the selection should be changed to "Yes." 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 populated with information previously provided. It should read “N/A” if the district type is anything other than “Economic Development.” This field only pertains to economic development districts and indicates whether the district qualifies as a workforce housing project. This field typically will not change unless a correction was made to the TIF plan to clarify this designation, in which case the selection should be changed to “Yes.”

Line 10 – Did this modification add an election for additional pooling for housing under Minn. Stat. §469. 1763, subd. 2(d)?

Select “N/A” if the district type is “housing” (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.) For all other district types, select “Yes” *only if* the **current TIF plan modification** 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 the election was contained in the original plan or previous modification, select “No” and verify that the correct designation is reflected in the district’s next Annual Reporting Form. If no election has been made, select “No.”

For more information about this election, see the Statement of Position entitled [TIF Pooling](#).

Line 11 - Who drafted the modified TIF plan?

Select the appropriate choice from the menu.

Line 12 - Other

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

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

This field is populated and locked as this information should not change.

Line 14 - Option A or B

This field will be populated, but not locked. The election of Option A or B does not typically change. If the municipality made an authorized change to the method of fiscal disparities calculations for the district, the selected option may be changed. For more information, see Minn. Stat. § 469.177, subd. 3.

Original TIF Plan Information

Line 15 - TIF Plan Approval Date

This field is populated and locked as this information should not change. If a correction is needed contact TIF@osa.state.mn.us, but note that due to the OSA’s database structure this may not be able to be changed.

Line 16 - Certification Request Date

If this field is already populated, it will be locked as this information should not change. If it is blank, enter a date, if available. If a correction is needed contact TIF@osa.state.mn.us.

Line 17 - Certification Date

If this field is already populated, it will be locked as this information should not change. If it is blank, enter a date, if available. If a correction is needed contact TIF@osa.state.mn.us.

TIF Plan Modification Information

Line 18 - TIF Plan Modification Approval Date

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

Line 19 - Did this modification include a geographical enlargement?

If the modification increased the geographic area of the district, select “Yes.”

Line 20 - Geographic Enlargement Certification Request Date

If you selected “Yes” for line 19, enter the certification request date, if available.

Line 21 - Geographic Enlargement Certification Date

If you selected “Yes” for line 19, enter the certification date, if available.

Hazardous Substance Subdistrict Information

Line 22 - Did this modification create a Hazardous Substance Subdistrict?

Select “Yes” or “No.”

Line 23 - Hazardous Substance Subdistrict Certification Request Date

If you selected “Yes” for line 22, enter the hazardous substance subdistrict (HSS) certification request date (CRD), if available.

Line 24 - Hazardous Substance Subdistrict Certification Date

If you selected “Yes” for line 22, enter the HSS certification date (CD), if available.

District Duration

Line 25 - Anticipated month and year of first receipt of tax increment (MM/YYYY)

This field is locked as this information should not change.

Line 26 - Has an election to delay the first receipt of tax increment been identified in the TIF Plan?

This field is locked as this information should not change. If the modification added an election to delay prior to the district receiving its first increment, please write a comment in the comment box on the Plan Estimates Tab.

Line 27 - Required Decertification Date of the district is based on

This field is locked as this information should not change. If a correction is needed contact TIF@osa.state.mn.us.

Line 28 - Required Decertification Date

This field is locked as this information should not change. If a correction is needed contact TIF@osa.state.mn.us.

Plan Estimates Tab

The purpose of the Plan Estimates Tab is to collect the most recent 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

Did this modification change the estimates listed below under the Most Recent Estimates?

If any of the plan estimates have changed, select “Yes” and enter the changes below in the New Estimates column. If you select “No,” then do not enter data into the New Estimates column or you will get a red message. If the estimates have not been changed, enter the reason for the modification in the comment box at the bottom of the page.

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 apportioned to TIF and line 4 was previously labeled for the MVHC. Therefore, the total estimated amount to be paid to the district should reflect a known amount through the date of the modification, as well as estimates of any of the less common credits that the Department of Revenue also apportions (Disparity Reduction Credits, Supplemental Taconite Credits, Disaster Credits, and Agricultural Homestead Market Value Credits. It should also include any Taconite Credits distributed by the county that are 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 of the TIF plan where this information can be found.

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

Enter the total estimated project/financing costs identified in either the modified TIF Plan or in the exhibits for the modified TIF plan.

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 TIF 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 for 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 expenditures 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. For more information, see the Statement of Position [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 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 match the total costs authorized in the TIF plan to be paid with tax increment from this district.

Except in some very rare exceptions, 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.

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.