



**County Administrators
TIF Training**


Minnesota Office of the State Auditor
Jason Nord, TIF Division Director

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OVERVIEW


- (1) Responding to Proposed TIF Districts
- (2) Certification of New/Modified TIF Districts
- (3) TIF District Decertification
- (4) Annual County Responsibilities
- (5) County TIF Reporting
- (6) TIF Resources



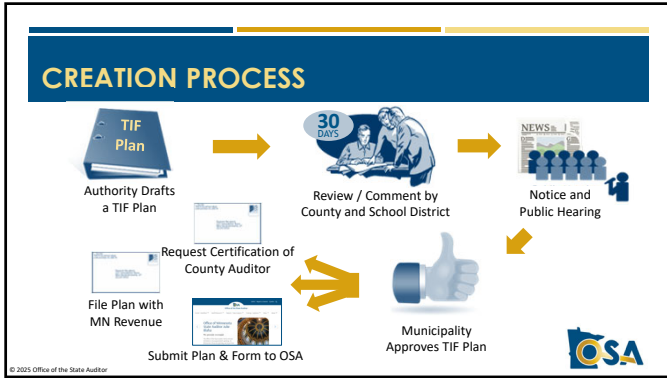
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SECTION ONE

**Responding to
Proposed TIF Districts**



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RESPONDING TO PROPOSED TIF DISTRICTS

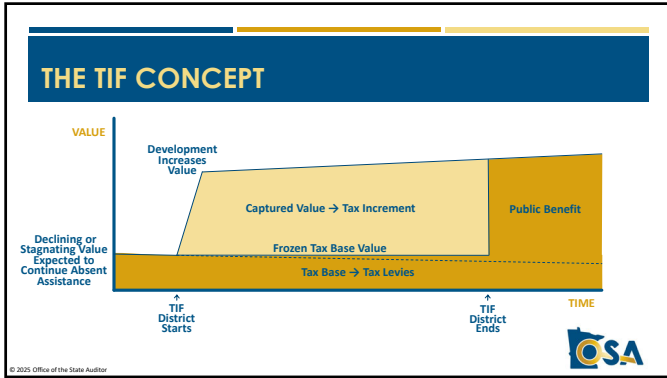
- TIF Act requires an authority to provide the county auditor (& school clerk):
 - Proposed TIF plan
 - Estimate of the fiscal and economic implications of the plan
- 30-day requirement may be waived if county board (& school board) provide written comments after receipt of info
- County auditor shall provide copies to board members
- Authorities must also give notice, and offer to meet/discuss, each county commissioner representing the area of any proposed housing or redevelopment districts

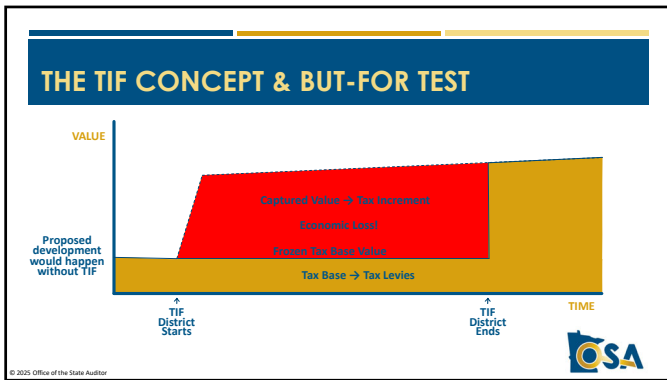
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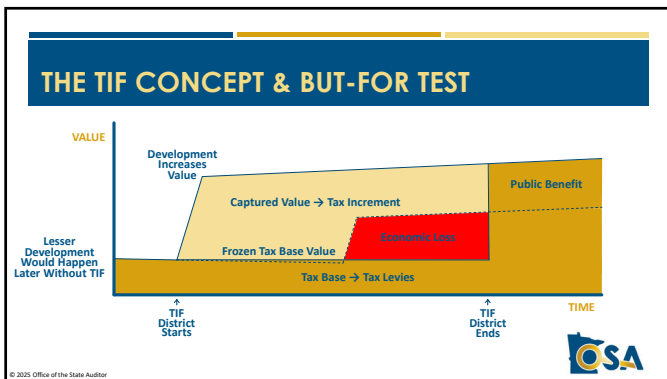
OPPORTUNITY TO COMMENT

- Policy comments / considerations
 - General support / opposition
 - But-for test (necessity)
 - Scale, size, duration, sharing of NTC, etc.
- Practical comments / considerations
 - TIF plan clarity
 - Parcels, maps, and boundaries
 - County road costs

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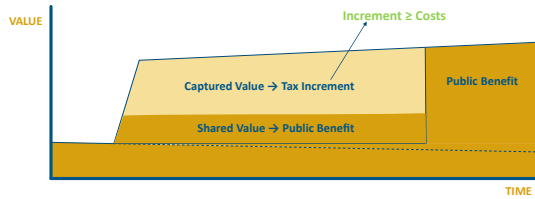
INCREMENT NEEDED VS GENERATED

- Estimate of tax increment
 - Might generate \$25,000 of increment per year
 - Over 26 years = \$650,000
- TIF plan may identify \$650,000 of project and financing costs
- Actual assistance necessary to enable the district may be less?
 - What if only \$300,000 of costs would be sufficient?
- Feedback possibilities:
 - Should the plan estimates be scaled back?
 - Should the maximum duration be set to less than the statutory maximum?
 - Should new value be shared with the tax base?



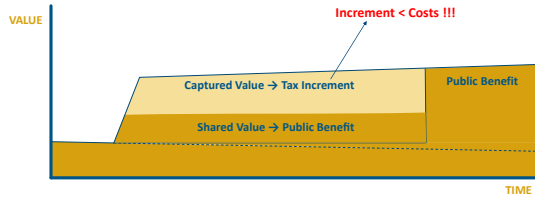
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SHARING VS. CAPTURING VALUE

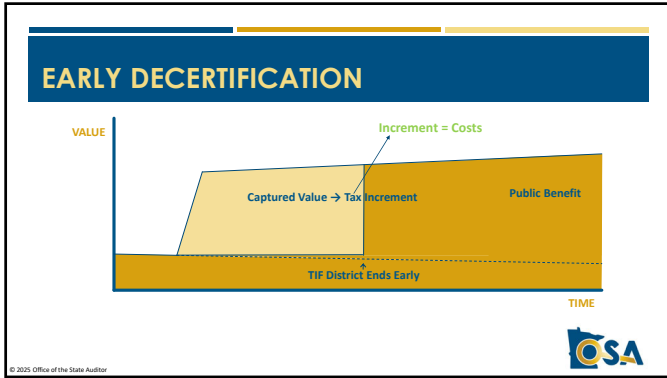


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SHARING VS. CAPTURING VALUE



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"SHARING" AND NTC TERMINOLOGY

- TIF authorities may elect, in the TIF plan, to share some new value instead of full capture

Current NTC	\$67,250
Original NTC	\$3,250
Captured NTC	\$64,000
Shared NTC	\$20,000
Retained Captured NTC	\$44,000

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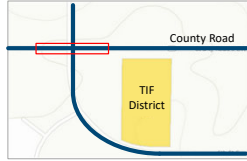
COUNTY ROAD COSTS

- County may require county road costs be included in TIF Plan and paid with tax increment if it determines:
 - Proposed development will substantially increase use of county roads and require improvements/costs
 - Improvements/costs are not scheduled within 5 years under county plans and would not reasonably be expected in the foreseeable future

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COUNTY & SCHOOL DISTRICT IMPACTS

- 45 days to assert this option
- Notice must include estimated cost and construction/payment schedule
- Improvements must be included in the TIF Plan
- If costs > projected increment, must negotiate agreement prior to TIF plan approval



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OPPORTUNITY TO COMMENT

- Estimate of fiscal and economic implications
 - Increment to be generated; shares attributable to county and school district levies
 - Impact on city services, infrastructure, and debt issuance
 - Additional info requested by county/SD on size, timing, type of development



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OPPORTUNITY TO COMMENT

- County may adopt a written policy with standard questions on fiscal and economic implications
- If no policy, additional information may be requested no later than **15 days** after receipt of the TIF plan
- A request does not require an additional 30 days of notice



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SECTION TWO

Certification of New/Modified TIF Districts



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DISTRICT CERTIFICATION

- Authority's request for certification initiates process for county auditor
- County auditor may specify form and content of the request



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DISTRICT CERTIFICATION

- Revenue's discontinued Certification Request Supplement

Tax Increment Financing District Certification Request Supplement

1. Municipality Name: _____

2. District Name: _____

3. New District District Expansion Homeless Substance Sub-district

4. District Type:

a. **Redevelopment**
Maximum Duration: 25 years of tax increments.

b. **Blending**
Maximum Duration: 25 years of tax increments.

c. **Revolving and Reinvestment**
Maximum Duration: 15 years of tax increments.

d. **Blending Redevelopment**
Maximum Duration: 15 years of tax increments from each parcel.

e. **Job Creation**
Maximum Duration: 20 years of tax increments.

f. **Economic Development**
Maximum Duration: 8 years of tax increments.

5. If the district is a redevelopment, blending, or homeless substance sub-district, is the maximum market value tax increment delay option chosen?
 Yes No

6. Does the district have considered alternative levies provided by a special law?
 Yes No If Yes, law number: _____

7. Does the district plan provide for any sharing of captured net tax capacity with the local taxing district?
 Yes No

8. Does the district plan provide for its captured net tax capacity to be reduced by the fiscal disparity contribution? (Open Municipalities Counties and Taxpayer Tax Relief Area Counties Only)
 Yes No

9. Has the district plan been approved by the Municipality: _____

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CERTIFICATION

- OLTR can be “TBD” initially
- Send again when rate known
- Certification date is date the ONTC is certified

Form 11-1: Sample Certification of Original Net Tax Capacity and Original Local Tax Rate

STATE OF MINNESOTA
STEWARTVILLE COUNTY

**COUNTY AUDITOR'S CERTIFICATION
AS TO ORIGINAL NET TAX CAPACITY AND
ORIGINAL LOCAL TAX RATE FOR PROPERTIES
WITHIN THE TIF DISTRICT NO. 4-1
IN THE CITY OF STEWARTVILLE, MINNESOTA**

I, the undersigned, being the duly qualified and acting County Auditor of Stewartville County, Minnesota (the "County"), DO HEREBY CERTIFY to the City of Stewartville in said County (the "City"), pursuant to the provisions of Minnesota Statutes, Section 469.177, Subdivision 1, that the "original net tax capacity" of all taxable property within the tax increment district designated as TIF District No. 4-1 (the "District") of said City, as described in the Tax Increment Financing Plan for the area approved by resolution of the City Council dated May 30, 2018, is \$28 .

I also certify that such original net tax capacity is composed of the tax capacity of each parcel of taxable property within the District as determined by the assessment thereof in 2017 for taxes payable in 2018, this being the tax capacity most recently certified by the State of Minnesota as of the date when this certification was requested.


I also certify pursuant to the provisions of Minnesota Statutes 469.177, Subdivision 1a, that the "original local tax rate" that applies to the District is 7.00 being the local tax rate for taxes payable in 2018.

WITNESS my hand and the seal of the County this 30th day of May , 2018.

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ORIGINAL NET TAX CAPACITY (ONTC)


- Parcel = tract or plat established **prior to certification** as a single unit for purposes of assessment (**No partial parcels!**)
- Outlined in Minn. Stat. § 469.177; specific situations addressed:
 - Exempt property
 - Redevelopment district parcels with removed buildings
 - Redevelopment district established as qualified disaster area
 - Districts in a presidential disaster area
- Sometimes specified by special legislation
- ONTC for HSS = NTC – costs (typically \$0)



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ORIGINAL LOCAL TAX RATE (OLTR)

- County auditor must certify OLTR when ONTC is certified
- OLTR = sum of all local tax rates that apply
- OLTR = rate for payable year applicable to ONTC values
- OLTR does not change
- If rate is not available within 30 days of request—(likely for requests after June 30)—**certify ONTC within 30 days** and **certify OLTR when available**
- Certification date = date ONTC is certified



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PARCELS NOT INCLUDABLE

- Cannot include parcels or parts of parcels that qualified in the last five years under:
 - Green Acres
 - Open Space
 - Rural Preserve
 - Agricultural Preserve

- Unless:
 - 85% or more of buildings are:
 - Qualified manufacturing facility
 - Qualified distribution facility
 - Housing districts



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IMPORTANT DATES

- Approval Date (Election to delay, prior planned improvements)
- Certification Request Date (CRD) (Original NTC and exempt determinations, effective dates for many provisions, parcels not includable, small city and qualified disaster area determinations, and more)
- Certification Date (Four-Year Rule, Five-Year Rule, Six-Year Rule, prohibition on enlargements, disclosure and financial reporting requirements, parcel definition, ONTC adjustment provisions)
- Receipt of First Increment (Durations)
- Required Decertification Date (RDD)

Anticipated vs Actual !!!
 Record actual first receipt date and update the required decertification date



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NAMING DISTRICTS

- Counties use names/codes in their systems
- Use names that enable good communication between County, Authority, DOR, and OSA
- Example: City of Spruce TIF plan for "TIF 2-1 (Acme Widgets)"
 County assigns code "1405"
 Possible names:
 - "District 1405" **Unclear**
 - "Spruce District 5" **Unclear**
 - "1405 TIF 2-1" **Better**
 - "1405 TIF 2-1 Acme Widgets" **Best!**



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ELECTION TO DELAY FIRST INCREMENT

- May delay 1st increment up to 4 years in TIF plan
 - NOT allowed for economic development districts
 - Avoids minimal/partial increment from starting duration clock
- Example:

Plan approved 6/2/25	Pay 2025 (1/2/24 value): base year
Request certification 6/10/25	Pay 2026 (1/2/25 value): minimal increment (market)
Construction starts 10/15/25	Pay 2027 (1/2/26 value): partial increment
Construction complete 7/30/26	Pay 2028 (1/2/27 value): normal increment



Could elect 2026 to be 1st receipt, duration limit = 2053 vs 2051



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ELECTION TO DELAY FIRST INCREMENT

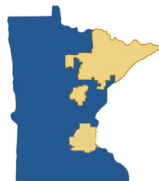
- Check the TIF plan; do not rely on request form
 - Authorities often fail to correctly note elections to delay (50% of the time?)
- Statement of the election should be clear
- Examples:
 - "The City elects, pursuant to M.S. § 469.175, subd. 1(b), to receive first distribution of tax increment in 2028."
 - "The City expects to receive first increment in 2027 and elects to have the first collection year be 2027."
 - "The City will receive increment beginning in 2028."



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FISCAL DISPARITIES ELECTION

- Fiscal disparity (FD) election (if applicable)
 - Option A: Full tax increments / FD contribution from tax base
 - Option B: FD contribution from TIF parcels / Reduced tax increments



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PRIOR PLANNED IMPROVEMENTS

- County auditor must increase ONTC to include the NTC of improvements permitted in the 18 months before approval
- Ensures TIF districts do not capture value growth already planned without need of TIF assistance
- Authority must provide list of building permits issued when it requests certification



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SECTION THREE

TIF District Decertification



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DECERTIFICATION

- Decertification is the termination of a TIF district
 - County auditor removes all remaining parcels
 - Ends collection of increment
- Reporting must continue until revenue is spent or returned



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DECERTIFICATION

- County auditor must decertify upon...
 - Maximum statutory duration limit
 - Earlier duration limit specified in TIF plan
 - Completion of actions under Six-Year Rule
 - Written request by the authority



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DECERTIFICATION

- Maximum statutory duration limits extend from the year of first receipt of increment

Type of District	Duration	
Economic Development	9 years	(8 yrs after 1 st receipt)
Renewal and Renovation	16 years	(15 yrs after 1 st receipt)
Soils Condition	21 years	(20 yrs after 1 st receipt)
Housing	26 years	(25 yrs after 1 st receipt)
Redevelopment	26 years	(25 yrs after 1 st receipt)



- No increment shall be paid after limit is reached



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DECERTIFICATION

- Do not confuse expected vs. actual duration limits (expected vs. actual first receipt of increment)
- Full payable-year increments for year decertification are distributed*
- Resolutions are typical for early decertifications

*Includes January settlements. Partial-year distributions occurred in the past for duration limits based on approval date.



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FIVE-YEAR RULE & SIX-YEAR RULE

- Goals: Focus expenditures and get new value into the tax base ASAP
- Five-Year Rule adds a timing element to what are considered "in-district" or "out-district" expenditures*
- Increment use is considered in-district when:
 - Spent within 5 years of certification, or
 - Used to pay bonds and obligations that financed costs incurred within 5 years of certification
- New uses after 5 years are "out-district" (even if located in district)



*Five-year period is 8 or 10 years for some districts



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SIX-YEAR RULE

- Early decertification is required when sufficient increment is received to pay in-district costs and obligations
- New procedural provisions:
 - No PAYG: Decertify and notify county auditor "as soon as practical and no later than the final settlement distribution date of January 25th"
 - PAYG deferral: Decertify and notify county auditor by December 31

(More details about this rule are omitted here or discussed later)



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SIX-YEAR RULE

- If the county auditor is unable to prevent tax increments from being calculated for taxes payable in the year following decertification under the Six-Year Rule:
 - County Auditor may redistribute the tax increments in the same manner excess increments are distributed without first distributing them to the authority
 - Otherwise, if such increments are distributed to the authority, they must be returned to the county auditor for redistribution



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SECTION FOUR

Annual County Responsibilities



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TIF PLAN MODIFICATIONS

- TIF plans may be modified or amended by an authority
- Some modifications require the county to perform administrative actions (and some do not)
- Some modifications require the full notice/hearing/approval process as new TIF districts (and others do not)



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TIF PLAN MODIFICATIONS

- Modifications requiring full notice and hearing process include:
 - Enlargement of the geographic area (not allowed after 5 years)
 - Reductions in the geographic area that increase captured value
 - Increase of bonded indebtedness
 - Determination to capitalize interest
 - Increase in the share of captured NTC being retained
 - Increase in the estimate of costs paid with tax increment
 - Designation of additional property acquisition



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ONTC ADJUSTMENTS

- County auditor must adjust the ONTC of parcels when:
 - Property changes classification
 - Legislature changes class rates
 - Exempt property becomes taxable
 - Taxable property becomes exempt
 - District's geographic area is enlarged or reduced
 - Property no longer qualifies for Green Acres, Open Space, Ag Preserve, or Rural Preserve programs

...continued on next slide



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ONTC ADJUSTMENTS

- County auditor must adjust the ONTC of parcels when:
 - Value increases under plat law
 - Property no longer qualifies for the homestead market value exclusion
 - Property begins qualifying for an exclusion
 - A disaster declaration impacts the property
 - Court-ordered abatements, stipulation agreements, voluntary abatements, and commissioner of Revenue orders apply



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CERTIFICATION OF CAPTURED NTC

- County auditor must certify Captured NTC to authorities each year, along with its proportion to the district's total NTC
- Identify retained/shared NTC portions





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CALCULATE TAX INCREMENT

- Increment = Retained Captured NTC x Tax Rate
- Two methods when fiscal disparities applies:
 - **Option A:** Full increments / FD contribution from tax base
 - **Option B:** FD contribution from TIF / Reduced increments

Option B required for econ. Dev. Districts with CRD before 6/30/2014
Option normally fixed, but may switch from A to B (B to A only under rare special deficit conditions)
- FD options impact the current NTC and the tax rate


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CALCULATE TAX INCREMENT

Example* of Option A vs Option B

NTC of parcel = \$60,000 ONTC = \$10,000 Growth = \$50,000 (classified as commercial/industrial or CI)
Under FD, 40% of CI growth (or \$20,000) must be contributed to the pool

Option A – Full Capture (FD from outside)		Option B – Reduced Capture (FD from within)	
Current NTC (no FD adjustment)	\$60,000	Current NTC (after \$20K to FD pool)	\$40,000
ONTC	\$10,000	ONTC	\$10,000
Captured NTC	\$50,000	Captured NTC	\$30,000
Tax Rate	116.688%	Tax Rate	116.215%
<small>(Detail omitted – rate is higher)</small>		<small>(Detail omitted – rate is lower)</small>	
Tax Increments	\$58,344	Tax Increments	\$34,864
Taxpayers pay more (higher rate), TIF protected		Taxpayers pay less, TIF can fund less	



*Simplified for illustration only. Please refer to MN DOR for property tax calculation instructions.

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FISCAL DISPARITIES & TIF

- Option A tax increase calculation must be displayed on the annual published disclosure
- Authorities might turn to county for data or assistance

	TIF Dist 1 Rivers Bendle	TIF Dist 8 (Amoor)
TIF District Name:		
Current net tax capacity	0	342,530
Original net tax capacity	0	26,614
Captured net tax capacity	0	315,916
Principal and interest payments due during current year	0	126,027
Tax increment received	18,484	333,739
Tax increment expended	7,117	239,841
Month and year of first tax increment receipt	Jul-86	Jul-53
Date of required decertification	12/31/2011	12/31/2008
Increased property tax imposed on other properties as a result of fiscal disparities contribution *	0**	54,836**

* The fiscal disparities property tax law provides that the growth in commercial-industrial value sharing can either result in a tax increase for other properties in the municipality or result if a financing district is established.

** The districts noted by ** above do not share growth in commercial-industrial property in the municipality. For taxes payable in 2018, this increase in taxes on other properties amounted to \$54,836.

Additional information regarding each district may be obtained from:

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FISCAL DISPARITIES & TIF

- Option A tax increase calculation instructions provided by the Dept. of Revenue

New Property 2019		New Property 2019	
Category	Value	Category	Value
1. Residential	1,234,567	1. Commercial	567,890
2. Industrial	987,654	2. Public Utility	321,098
3. Manufacturing	456,789	3. Other	123,456
4. Retail	234,567		
5. Office	123,456		
6. Professional	78,901		
7. Other	34,567		
8. Total	3,058,971	8. Total	1,012,444

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CALCULATE TAX INCREMENT

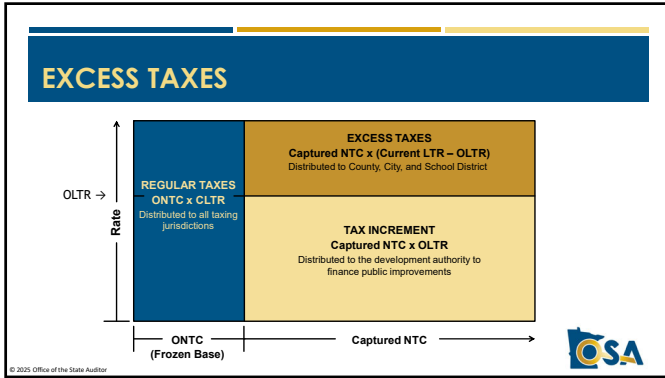
- Tax increment might be limited to less than the full tax on Retained Captured NTC
- Tax increment is limited to the tax generated by the lesser of:
 - The local NTC tax rates, or
 - The original local tax rate (OLTR)
- If OLTR is the lesser rate, excess taxes are calculated

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EXCESS TAXES

- “Excess taxes”** (NOT tax increments) should not be confused with **“excess tax increments”** (increments exceeding authorized amount)
- Excess taxes** = additional taxes generated on Retained Captured NTC when Current LTR > OLTR
- County auditor must determine and distribute excess taxes

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- ### EXCESS TAXES
- Distribute excess taxes to **municipality, county, and school district** based on whose current LTR produced the excess
 - Other taxing jurisdictions do NOT receive excess taxes
 - Entity's amount based on its LTR increase as a share of increases for the three entities
 - Excess taxes caused entirely by special taxing jurisdictions are distributed to the municipality, county, and school district in proportion to their respective tax rates
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EXCESS TAXES

Example: Part 1 – Determine the total amount of excess taxes

	Total	County	City	Sch. Dist.	Others
Current LTR:	125%	45%	40%	30%	10%
OLTR:	100%	38%	25%	33%	4%
LTR Increases:	25%	7%	15%	0%	6%

Retained Captured NTC: \$10,000

Tax Increment = 100% x \$10,000 = \$10,000 (Tax increment is limited to amount generated by the OLTR)

Excess Taxes = (125% x \$10,000) – (100% x \$10,000) (Full taxes minus the limited tax increment)

= \$12,500 – \$10,000

= \$2,500

Please refer to MN DOR for property tax calculation instructions.

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EXCESS TAXES

Example: Part 2 – Determine distribution of excess taxes

Excess Taxes = \$2,500

Distribution Fractions: Numerators = increases. Denominator = sum of 3 numerators (22% not 25%).

County = 7% / 22% = 0.31818

City = 15% / 22% = 0.68182

School District = 0% / 22% = 0.00000

Excess Tax Distributions:

County = \$2,500 x 0.31818 = \$795

City = \$2,500 x 0.68182 = \$1,705

School District = \$2,500 x 0.00000 = \$0

Please refer to MN DOR for property tax calculation instructions.



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EXCESS TAX INCREMENT

- **Excess tax increment** – increment that exceeds the amount needed to pay costs authorized in the TIF plan for the year
- Authority must annually determine excess increment
- Authority must use it for outstanding bonds or return it to county auditor (by **September 30th**)
- When received, county auditor must:
 - Distribute it to **city, county, and school district** in proportion to tax rates
 - Notify Commissioner of Education of school district distributions by February 1 of distributions for the preceding taxable year



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REDISTRIBUTE RETURNED INCREMENT

- Returns of unneeded surplus increment vs. formal “excess tax increment”
- An authority receiving/spending increment in violation must pay an equal amount to the county auditor for redistribution
- County auditor redistributes repayments as excess increments
- No distribution to municipality if repayment was made after:
 - 60 days from receipt of OSA Notice of Noncompliance, or
 - Commencement of action by county attorney to compel payment



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FOUR-YEAR KNOCKDOWN RULE

- Evidence/documentation of activity must be submitted by February 1 of fifth year following certification
- County auditor should compare documentation to TIF plan to ensure consistency
- If no authorized activity took place, ONTC of parcel must be excluded from district's ONTC
- If subsequent activity occurs, most recent NTC of parcel is added back



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SPECIAL LAWS

- Each year special legislation could require action by the county auditor
 - 114 TIF districts reported special laws as of 2023
 - May require approval of "affected local government units"
 - Most common provisions are:
 - Five-year rule extensions
 - Duration extensions
 - Changes to rules for creating a district
 - Changes to limits on use of increment



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NOTICE TO WITHHOLD TAX INCREMENT

- Authorities must submit annual reporting to the OSA (due August 1st)
- If not received by Oct. 1st, OSA notifies county auditor to withhold distribution of tax increment
- When report is received, OSA has 5 working days to mail notice to release increment
- County auditor must distribute released increment within 15 working days
- County may keep any interest accrued



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CORRECTION OF ERRORS

- If the county auditor makes an error or mistake, the county may:
 - Certify ONTCs at appropriate values for a later year and extend the duration,
 - Recertify affected parcels and extend the duration,
 - Recertify or correct the OLTR for the district,
 - Adjust the tax rates of taxing jurisdictions for one or more years to recoup amount advanced to replace the reduced increments, or
 - Take other appropriate action so that increment compensates for or offsets the error and correctly reflects application of the law



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CORRECTION OF ERRORS

- Errors or mistakes include:
 - Decertifying a district
 - Failing to certify a district
 - Incorrectly certifying a district
 - Otherwise failing to correctly compute the amount of increment
- Must notify authority/municipality in writing 30 days prior
- If they object within that period, matter is submitted to DOR for resolution (DOR consults with OSA)
- County auditor must notify DOR and OSA of corrections



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COUNTY ADMINISTRATIVE EXPENSES

- County may require reimbursement from authorities for its actual expenses for administration of their TIF districts
- County auditor must provide documentation of costs
- County may require payment by Feb. 15th of following year
- If county and authority/municipality cannot agree on amount to be reimbursed, either may demand binding arbitration



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SECTION FIVE

County TIF Reporting



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COUNTY TIF REPORTING

OSA:



- Confirmation of TIF District Decertification Forms
- County TIF Information Form

Department of Revenue:

- PRISM (TIF Supplement)

MMB:

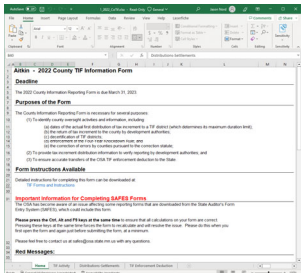
- Vital Statistics/Real Estate Monthly Remittance Report

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COUNTY TIF INFORMATION FORM

- Due last business day in March (for prior year data)
- Communicates key activities
- Allows verification of TIF authority reporting
- Reports TIF enforcement deduction transfers
- Excel file – 4 tabs



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SECTION SIX

TIF Resources



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COUNTY TIF RESOURCES

- Website: osa.state.mn.us
- TIF County Guide (found under "Training and Guidance")
- Weekly Updates (emailed/posted)
- Statements of Position
- Training videos



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COUNTY TIF CHECKLIST

- Included in TIF County Guide
- Contains statutory references
- Sections for:
 - Notification of a proposed TIF district
 - Requests for certification
 - Annual responsibilities
 - Decertification
 - OSA notices to withhold/distribute increment
 - OSA referrals for noncompliance

Appendix B – TIF Checklist for County Officials

This checklist highlights many of the functions that a county can or must perform with respect to administration of TIF districts. The checklist is not legal advice or a substitute for legal advice. It is an educational aid and is subject to revision. Please consult the TIF Act, the Guide and, for legal guidance, your attorney.

Upon Notification of a Proposed TIF District:

- County Auditor must provide copies of the authority's proposed TIF plan and estimate of fiscal and economic implications of the proposed TIF district to County Board members upon receipt from the authority. Minn. Stat. § 469.175, subd. 3(a).
- County Board may, through standard questions on information requested for fiscal and economic implications in a written policy. Minn. Stat. § 469.175, subd. 2(b)(5).
- County Board may, absent standard questions, request additional information within 15 days after receipt of the proposed TIF plan. Minn. Stat. § 469.175, subd. 2(b)(6).
- County Board may submit written comments within 30 days of receipt of the authority's proposed TIF plan and estimate of fiscal and economic implications. Minn. Stat. § 469.175, subd. 3(d).
- County Commissioner who represents the area of a proposed housing or redevelopment district may submit written comments on the proposal within 30 days of receiving written notice of the proposed district. Minn. Stat. § 469.175, subd. 3a.
- County Board may notify the authority and municipality of its intent to use tax increments to finance county road improvements within 65 days after receipt of the proposed TIF plan. Minn. Stat. § 469.175, subd. 3(b)(4).

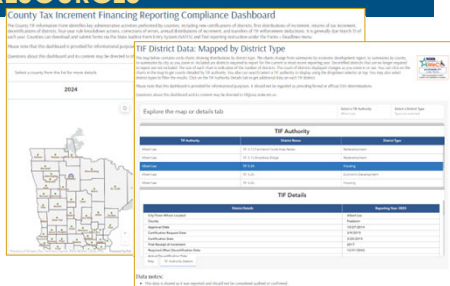
Upon Receipt of a Request for Certification of a TIF District:

- County Auditor should examine the following material:
 - Approved TIF Plan. Minn. Stat. § 469.175, subd. 2.
 - Resolution, such as a resolution, showing municipal approval of the TIF Plan by the municipality. Minn. Stat. § 469.175, subd. 3(b)(4).

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COUNTY TIF RESOURCES

- New Dashboards
 - Filing Compliance dashboards Data dashboard
 - Coming soon: download filed forms and TIF plans



County Tax Increment Financing Reporting Compliance Dashboard

TIF District Data, Mapped by District Type

TIF Authority	
Authority	...
...	...

TIF Details	
...	...
...	...

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