

## Sample - 2020 County TIF Information Form

### Deadline

---

The 2020 County Information Reporting Form is due March 31, 2021.

### Purposes of the Form

---

The County Information Reporting Form is necessary for several purposes:

- (1) To identify county oversight activities and information, including:
  - (a) dates of the actual first distribution of tax increment to a TIF district (which determines its maximum duration limit);
  - (b) the return of tax increment to the county by development authorities;
  - (c) decertification of TIF districts;
  - (d) enforcement of the Four-Year Knockdown Rule; and
  - (e) the correction of errors by counties pursuant to the correction statute;
- (2) To provide tax increment distribution information to verify reporting by development authorities; and
- (3) To ensure accurate transfers of the OSA TIF enforcement deduction to the State.

### Form Instructions Available

---

Detailed instructions for completing this form can be downloaded at:

[TIF Forms and Instructions](#)

### Important Information for Completing SAFES Forms

---

The OSA has become aware of an issue affecting some reporting forms that are downloaded from the State Auditor's Form Entry System (SAFES), which could include this form.

**Please press the Ctrl, Alt and F9 keys at the same time** to ensure that all calculations on your form are correct. Pressing these keys at the same time forces the form to recalculate and will resolve the issue. Please do this when you first open the form and again just before submitting the form, at a minimum.

Please feel free to contact us at safes@osa.state.mn.us with any questions.

### Red Messages:

---

The red messages in the right margin indicate that data must be entered or corrected before the reporting form can be submitted. Once the data has been entered or corrected, the red message will no longer be displayed. The table below summarizes the number of remaining red messages.

Tab Name	Red Messages Remaining
<a href="#">TIF Activity</a>	7
<a href="#">Distributions-Settlements</a>	12
<a href="#">TIF Enforcement Deduction</a>	0
<b>TOTAL COUNT</b>	<b>19</b>

### Alternate File Instructions (in lieu of Distributions Table)

---

You may choose to send an accompanying file in lieu of completing the Distributions Table on the Distributions-Settlement Tab. This may be preferable if you have the ability to query or report the data from your system and can copy and paste that data into a file to avoid data entry on the Distribution Table. The following requirements apply to the accompanying file.

- (1) The file must be a comma-delimited file with the extension ".CSV". One way to create a .CSV file is to copy and paste the data into an Excel file; select Save As from the File menu; name the file and choose a file location; and select .CSV from the drop-down of file types.
- (2) The authority names and TIF district names can be reported as they are identified in the county system, with the TIF district names placed in either Column B or C (although Column C is preferred if using county names). The names do not need to match the prepopulated Distribution Table, nor do they need to be in the same order as the prepopulated Distribution Table.
- (3) The file must contain no extra columns, headers, labels, or text. It must only contain Columns A through I from the Distribution Table. If either Column B or C is not used, a blank column must still be included. Column J should not be included.

If you have difficulties complying with these changes or have reasons to suggest alternate file types in the future, please contact Jason Nord at Jason.Nord@osa.state.mn.us or 651-296-7979.

### Submitting the Form

---

Please submit the completed form using the State Auditor Form Entry System (SAFES). Refer to the instructions for more details.

### Resources

---

If you have questions about the information requested, you can refer to the following resources:

[TIF County Guide](#)

[TIF Statements of Position](#)

[TIF Training Videos](#)

You can also address questions by email to:

[TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us)

Sample

**Sample - 2020 County TIF Information Form**

**TIF Activity**

1 Were any **new districts certified** during 2020? (If yes, identify the authority, district, certification date and codes below.) Select One

If authority name is not in drop-down list, see instructions.

	Development Authority Name (City, EDA, HRA, PA)	District Name	Certification Request Date (m/d/yyyy)	Certification Date (m/d/yyyy)	County TIF Code (Optional - See Instructions)	DOR TIF Codes		
						Location	District	HSS
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								

2 Was the 2020 distribution the **FIRST receipt of tax increment** for any districts? (If yes, identify the authority/district and date below.) Select One

	Development Authority - District	Distribution Date (m/yyyy)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

3 Did any districts have **tax increment returned** during 2020? (If yes, identify the authority/district, amount, and date below.) Select One

	Development Authority - District	Amount	Date of Return (m/d/yyyy)
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			

14			
15			
16			
17			
18			
19			
20			

4 Were any **districts decertified** during 2020? (If yes, identify the authority/district and actual decertification date below.) Select One

	Development Authority - District	Decertification Date (m/d/yyyy)
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		
11		
12		
13		
14		
15		
16		
17		
18		
19		
20		

5 Did any districts have parcels removed under the **Four-Year Rule** during 2020? (If yes, identify the authority/district and removal date below.) Select One

	Development Authority - District	Removal Date (m/d/yyyy)
1		
2		
3		
4		
5		

6 Did the county correct any errors under the **correction of errors** statute during 2020? (If yes, identify the authority/district below.)  
If you have not already done so, please email documentation for each to TIF@osa.state.mn.us. Select One

	Development Authority - District
1	
2	
3	
4	
5	

7 Does this county charge for TIF administrative costs? Select One

8 Comments (4,000 character limit on Comments):



---

If you need additional rows or have any questions concerning this form, please contact the OSA.

Comments (4,000 character limit on Comments):

5

Sample

# Sample - 2020 County TIF Information Form

## TIF Enforcement Deduction

### Expected Enforcement Deduction Amount

- 1 Based on the total distributions from the Distributions-Settlement Tab(Column A), the total increment collected prior to subtracting the enforcement deduction (Column B) and the amount of the enforcement deduction (Column C) are estimated. The OSA expects that the enforcement deduction payments to the State from February 2020 through January 2021 should approximately equal the amount in Column C.

<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #e0f0e0;">A</th></tr> <tr><td style="text-align: center;"><b>Total Tax Increment Distributed</b> (amount reported on previous tab)</td></tr> <tr><td style="text-align: center;">\$ -</td></tr> </table>	A	<b>Total Tax Increment Distributed</b> (amount reported on previous tab)	\$ -	$/ (1 - .0036) =$	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #e0f0e0;">B</th></tr> <tr><td style="text-align: center;"><b>Total Tax Increment Collected</b> (prior to the enforcement deduction)</td></tr> <tr><td style="text-align: center;">\$ -</td></tr> </table>	B	<b>Total Tax Increment Collected</b> (prior to the enforcement deduction)	\$ -	$x .0036 =$	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><th style="background-color: #e0f0e0;">C</th></tr> <tr><td style="text-align: center;"><b>Expected Enforcement Deduction</b></td></tr> <tr><td style="text-align: center;">\$ -</td></tr> </table>	C	<b>Expected Enforcement Deduction</b>	\$ -
A													
<b>Total Tax Increment Distributed</b> (amount reported on previous tab)													
\$ -													
B													
<b>Total Tax Increment Collected</b> (prior to the enforcement deduction)													
\$ -													
C													
<b>Expected Enforcement Deduction</b>													
\$ -													

### Enforcement deduction payments to the State (MMB)

- 2 Enter the amounts and dates of each payment or transfer of TIF enforcement deduction amounts to the State. Typically only two or three transfers are expected, but additional rows are provided. (If more than eight transfers were made, combine the remaining amounts on row 8 and note the additional dates in the comments on Line 3. Provide a comment on Line 3 to explain any difference greater than minor rounding errors between the total for Line 2 and the expected amount from Line 1, Column C.

	A	B
	Amount	Date
1		
2		
3		
4		
5		
6		
7		
8		

\$ -

Comments (4,000 character limit on Comments):

3