



DDA

David Drown Associates, Inc.
Public Finance Advisors



David Drown Associates, Inc.,
in conjunction with the
Association of Minnesota Counties
is pleased to present:

TIF, Tax Abatements & Bond Issues *(County Issues surrounding City Activities)*

Presentation Overview

County Auditor/Taxpayer Services staff and City personnel are tasked with many responsibilities as they conduct economic development activities and issue debt for projects. This presentation is intended to increase understanding between County and City employees regarding shared work activities and responsibilities. It will focus on factors pertaining to TIF, tax abatement projects and municipal bond issues.

Presenters:

Mike Bubany, Associate

David Drown Associates, Inc.



Mike has been with David Drown Associates since 2000. His background in city administration and economic development bolsters his fiscal services with practical experience.

Jason Murray, Associate

David Drown Associates, Inc.



Since 2015, Jason has been serving our clients in western and northwestern Minnesota. His career centers around economic development at both the city and regional level.

Shannon Sweeney, Associate

David Drown Associates, Inc.



Shannon joined the DDA team in early 2001. He has a background in city administration, economic development, and urban planning. Shannon handles a broad range of projects, including commercial/industrial development, housing and municipal debt issuance.

Locations and Dates for Presentation:

The presentation will begin at 10:30am and will adjourn at 2:00pm. Lunch will be provided.

March 16, 2018

Fergus Falls, MN

Lakes Country Service Cooperative
1001 East Mount Faith Avenue
Fergus Falls, MN 56537

April 13, 2018

Mankato, MN

University of Minnesota Extension Regional Office
1961 Premier Drive, Suite 110
Mankato, MN 56001

April 27, 2018

Staples, MN

National Joint Powers Alliance
202 12th Street NE
Staples, MN 56479

May 11, 2018

St. Paul, MN

Minnesota Counties Intergovernmental Trust (MCIT)
100 Empire Drive, Suite 100
St. Paul, MN 55103

Cost of Attendance:

\$35.00 (checks made payable to David Drown Associates, Inc.)

Lunch is included in the cost of attendance. Limited space is available. We send email confirmation of your registration.

Please submit your registration and payment to:

(Please submit two weeks prior to the date of the presentation)

David Drown Associates, Inc.
5029 Upton Avenue South
Minneapolis, MN 55410

Registration Information:

Name:

Email:

Phone Number:

Employer Name:

**Please Indicate Location
& Date of Presentation:**

Please contact Mike Bubany (mike@daviddrown.com) with questions regarding class content or registration. You may also contact us at 612-920-3320.

TIF, Tax Abatements & Bond Issues

(County Issues surrounding City Activities)

Program Outline

- 10:30am **TIF Districts**
1. Ins and Outs of certification requests and actual certifications. What is the importance of timing?
 2. The Knock Down rule. What is it? How is it to be administered?
 3. County Roads and administrative costs. Did you know the County may be entitled to tax increment revenue?
 4. TIF Modeling Reports: Why are they important? When must they be forwarded? Did you know that cities interpret the data differently than the County?
 5. Annual TIF Reports... Don't just file them away. Learn how to interpret them to ensure TIF Districts are decertified in a timely manner. Understand District obligations and when it is no longer eligible to create new ones.
 6. What are "excess increments?" Did you know there are different types of excess increments and each is handled differently?
 7. Correction of Errors. What flexibility do we have?
 8. Decertification Reports
- 12:00pm **Lunch**
- 12:30pm **Tax Abatements**
1. Understand the differences between tax abatements allowed under Minnesota Statute.
 2. Cooperative economic development abatements: How can they be administered?
- 1:00pm **Municipal Bond Issues**
1. Report of Outstanding Indebtedness vs. County Bond Register
 2. City Levy Resolutions vs. certified Tax Levies on Bond Register
 - i. Market value and tax capacity information: Why do cities tend to clamor for it? The importance of Estimated and Taxable values.
- 2:00pm **Adjourn**

Target Audience: This presentation is primarily geared at County Auditor/Taxpayer Services staff and Finance Professionals; however, it will also be useful for County Administrators/Coordinators, City Administrators and City Clerks. The presentation will be somewhat informal to encourage conversation between County and City staff to improve understanding and future communication.