

# Memo

**To:** Sean Sullivan  
**From:** Stacie Kvilvang - Ehlers  
**Date:** September 25, 2019  
**Subject:** The COR TIF District Knock Down Parcels

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The COR TIF District was established on December 7, 2010 under special legislation in that year, certified on November 28, 2011 and received the first TIF collection in 2015. The District has a 26-year term and will decertify on December 31, 2040. In the 2010 special legislation, the 5-year rule was extended to 10-years. This means that development projects for which assistance will be provided, have to be constructed and TIF reimbursable expenses paid by November 28, 2021. If the City desires to provide assistance to any development after this date, those developments will be limited to only 25% of the TIF generated by their project (the remaining 75%, or if no assistance provided, 100% of the TIF will go to repay the City for prior costs noted below).

In 2011, the City amended the special legislation to add that the City could use TIF generated to repay themselves for land acquired and public improvements (roads/utilities) installed prior to the establishment of the District. These costs are estimated to be approximately \$39 million and TIF generated from parcels that are not under a TIF agreement and from the City's portion of admin (10%) are being utilized to repay these costs (in addition to land sale proceeds).

TIF statutes require that if there is not a qualifying activity of land acquisition, demolition, site improvements and/or road installation on a parcel within four (4) years of certification of the district, then those parcels are "knocked down." What this means is that those parcels are taken out of the District until such time there is a qualifying activity as noted above. Only 21 of the 93 parcels met this originally, with the remaining parcels being knocked down. These parcels can be brought back into the District when the City notifies the County that those parcels have a qualifying activity. When they are brought back in, it is at the current taxable market value of the year they are brought in. Staff reviewed this requirement in 2019 and noticed that several developments that had qualifying activities were not reported to the County as required, therefore they were not reinstated into the District. Staff has since made this request and all the parcels will be reinstated for pay 2020.

However, because some of the parcels had qualifying activities for pay 2018/19 and have actual development on them (Station town homes, Stone Brook Academy, Affinity Sr. Apartments, and Greenway Terrace Apartments), when the parcels are reinstated the base (frozen) value will be the value that includes both the land and the development, which negates the TIF generated because the base value is now the same as the current value (should be brought back in as vacant land).

The County doesn't have the ability to go back and reduce the base value to land only without a legal ruling requiring them to. Staff and consultants are recommending commencing an action in court for issuance of a Writ of Mandamus process to require the County to take those affected parcels back to land value. This isn't a controversial or adversarial process with the County as they have done it in the past, it is just the required process that gives them the authority to do what the City is requesting. Preliminary estimates from Briggs and Morgan (City's TIF attorney) to complete this is approximately \$25,000 to \$30,000 and can be paid for from TIF.

Please contact me at 651-697-8506 with any questions.

**City of Ramsey**

**TIF 14 Parcels to Be Reinstated**  
30-Sep-19

parcels Under Writ of Mandamus		
Project	Parcel #	Platted Parcels
Affinity at COR	1	28-32-25-24-0016
Stone Brook Academy	2	28-32-25-24-0014
Greenway Terrace	3	28-32-25-13-0091
Station Townhome Development	4	28-32-25-13-0078
	5	28-32-25-13-0079
	6	28-32-25-13-0080
	7	28-32-25-13-0081
	8	28-32-25-13-0083
	9	28-32-25-13-0084
	10	28-32-25-13-0085
	11	28-32-25-13-0086
	12	28-32-25-13-0087
	13	28-32-25-13-0088
	14	28-32-25-13-0089
	15	28-32-25-13-0090
	16	28-32-25-14-0180
	17	28-32-25-14-0181
	18	28-32-25-14-0182
	19	28-32-25-14-0183
	20	28-32-25-14-0184
	21	28-32-25-14-0185
	22	28-32-25-14-0186
	23	28-32-25-14-0187
	24	28-32-25-14-0188
	25	28-32-25-14-0189
	26	28-32-25-14-0190
	27	28-32-25-14-0191
	28	28-32-25-14-0192
	29	28-32-25-14-0193
	30	28-32-25-14-0194
	31	28-32-25-14-0195
	32	28-32-25-14-0196
	33	28-32-25-14-0197
	34	28-32-25-14-0199
	35	28-32-25-14-0199
	36	28-32-25-14-0200
	37	28-32-25-14-0201
	38	28-32-25-14-0202
	39	28-32-25-14-0203
	40	28-32-25-14-0204
	41	28-32-25-14-0205
	42	28-32-25-14-0206
	43	28-32-25-14-0207
	44	28-32-25-14-0208
	45	28-32-25-14-0209
	46	28-32-25-14-0210
	47	28-32-25-14-0211
	48	28-32-25-14-0212
	49	28-32-25-14-0213
	50	28-32-25-14-0214
	51	28-32-25-14-0215
	52	28-32-25-14-0216
	53	28-32-25-14-0217
	54	28-32-25-14-0218
	55	28-32-25-14-0219
	56	28-32-25-14-0220
	57	28-32-25-14-0221
	58	28-32-25-14-0222
	59	28-32-25-14-0223
	60	28-32-25-14-0224
	61	28-32-25-14-0225
	62	28-32-25-14-0226
	63	28-32-25-14-0227
	64	28-32-25-14-0228
	65	28-32-25-14-0232
	66	28-32-25-14-0233
	67	28-32-25-14-0234
	68	28-32-25-14-0235
	69	28-32-25-14-0236
	70	28-32-25-14-0237
	71	28-32-25-14-0238
	72	28-32-25-14-0239
	73	28-32-25-14-0240
	74	28-32-25-14-0241
	75	28-32-25-14-0242
	76	28-32-25-14-0243
	77	28-32-25-14-0244
	78	28-32-25-14-0245
	79	28-32-25-14-0246
	80	28-32-25-14-0247

Parcels NOT Under Writ of Mandamus		
Project	Parcel #	Platted Parcels
Vacant Land - Municipal Park	1	28-32-25-31-0024
Road	2	28-32-25-24-0012
Vacant Land - Restaurant/retail pad	3	28-32-25-31-0025
Vacant Land (Future Community Center)	4	28-32-25-24-0017
Vacant Land - Retail/Housing Site	5	28-32-25-31-0023
Vacant Land - Retail/Housing Site	6	28-32-25-23-0018
Vacant Land - Greenway Terrace Phase 2	7	28-32-25-13-0092
Cottages at COR (40 Unit SFR Development )	8	28-32-25-14-0272
	9	28-32-25-14-0271
	10	28-32-25-14-0270
	11	28-32-25-14-0269
	12	28-32-25-14-0268
	13	28-32-25-14-0267
	14	28-32-25-14-0266
	15	28-32-25-14-0265
	16	28-32-25-14-0264
	17	28-32-25-14-0263
	18	28-32-25-14-0262
	19	28-32-25-14-0261
	20	28-32-25-14-0260
	21	28-32-25-14-0259
	22	28-32-25-14-0258
	23	28-32-25-14-0257
	24	28-32-25-14-0256
	25	28-32-25-14-0255
	26	28-32-25-14-0254
	27	28-32-25-14-0253
	28	28-32-25-14-0252
	29	28-32-25-14-0251
	30	28-32-25-14-0250
	31	28-32-25-14-0249
	32	28-32-25-14-0248
	33	28-32-25-14-0273
	34	28-32-25-14-0274
	35	28-32-25-14-0275
	36	28-32-25-14-0276
	37	28-32-25-14-0277
	38	28-32-25-14-0278
	39	28-32-25-14-0279
	40	28-32-25-14-0280
	41	28-32-25-14-0281
	42	28-32-25-14-0282
	43	28-32-25-14-0283
	44	28-32-25-14-0284
	45	28-32-25-14-0285
	46	28-32-25-14-0286
	47	28-32-25-14-0287
	48	28-32-25-14-0288
	49	28-32-25-14-0289
	50	28-32-25-14-0290