



State Auditor
Julie Blaha

OFFICE OF THE STATE AUDITOR

E-Update

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1. Message from Auditor Blaha

With only four days left before Election Day, and last minute actions by the Eighth Circuit Court of Appeals, many of you are fielding voting questions. To ensure you are sharing the most current, accurate, and nonpartisan information, point your residents to www.mnvotes.org. In addition to your local elections offices, this site run by the Minnesota Secretary of State's office is the most complete and user-friendly source of voter information in Minnesota.

Finally, thank you to every single person working in local elections offices. We know you are working incredibly long hours to ensure every vote is counted. It is because of you that Minnesota's election process is safe and secure.

2. Released: Pension Newsletter

The October Pension Newsletter has been released. The Newsletter provides information about several topics being considered by the Volunteer Fire Relief Association Working Group. The Newsletter also provides important reminders on keeping SAFES login information secure, and information about investment portfolio limits for relief associations that invest through the Minnesota State Board of Investment.

The complete Newsletter can be accessed at:
https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_2010.pdf.

3. Released: Performance Measurement Program Report

This week State Auditor Julie Blaha released the 2020 Performance Measurement Program Report.

In 2020, \$457,896 was paid out to 33 counties and 25 cities that participated in the program. Among these entities, six counties received the maximum payment of \$25,000 for the performance measurement program. Among cities, the payments ranged from \$12,638 to \$98.

Detailed information on how local governments can participate in the Performance Measurement Program as well as the 2020 Report can be found on the OSA webpage at:

<https://www.auditor.state.mn.us/default.aspx?page=20130214.000> and

<https://www.auditor.state.mn.us/default.aspx?page=20110927.001>.

4. TIF: Review TIF Districts for Decertification Requirements

TIF districts must often be decertified by the end the year in which a duration limit or other decertification requirement is met. This is a good time of the year to review TIF districts for decertification requirements if this has not already been done. Timely decertification avoids improper receipt of tax increments in following years. If you have any questions, please contact us at TIF@osa.state.mn.us.

To learn more, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=RevTIFDistDecertReqs>

Find the Confirmation of Decertified TIF District Form here:

https://www.auditor.state.mn.us/forms/tif/tifDecert_form.pdf

5. Avoiding Pitfalls: Public Funds Cannot be Used to Advocate for One Side of a Ballot Question

On October 27, 2020, the Minnesota Attorney General's Office (the AG) reiterated and updated its long-standing position that local government public funds cannot be used to advocate for one side of a ballot question.

Asked whether city officials may use written communication like email and social media to advocate for one side of a ballot question, the AG responded with an opinion that if a city or its officials use public funds to advocate for only one side of a ballot question, "then the expenditure is unlawful and against public policy." The AG added, "[t]he answer turns on whether the [city] is expending public funds to create, maintain, and use its email and social media accounts, which is a factual determination."

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20201030.000>

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