



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

August 14, 2020



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### 1. Message from Auditor Blaha

A big part of our work is getting information to all of you so that you can make good local decisions. In our efforts to help you access information more efficiently, we're making some changes to our website. It's been 15 years since it's been updated and we think you'll like the changes. The front page already has a new look and you can check it out at <https://www.auditor.state.mn.us>

We want this website to be as user friendly as possible and we could use your help. How would you like to be a beta tester for the infrastructure of new website? Your feedback will help us make sure we are delivering the information on our website in the most efficient way. If you're willing to kick the tires of our new website and give it a run around the block, please contact Megan Thrasher at [megan.thrasher@osa.state.mn.us](mailto:megan.thrasher@osa.state.mn.us). We won't ask for too much time and your help feedback would be very valuable.

We're always here to help. Please continue to reach out to the Office of the State Auditor (OSA) with any questions and concerns:

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

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### 2. Pension: Military Breaks in Service

Volunteer fire relief associations are required under state and federal law to provide service credit to members who are absent from firefighting service due to military service, provided certain requirements are met. Members who are absent from the relief association due to a military break in service are treated for pension purposes as though they were active. This is true regardless of whether the member voluntarily enlisted or was called upon as a member of the National Guard.

Additional information regarding relief association service credit for periods of military service is provided in the following Pension Division Newsletter:

[https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter\\_1804.pdf](https://www.auditor.state.mn.us/other/PensionDocs/pensionNewsletter_1804.pdf) (see page two).

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### 3. TIF: First Receipt of Increment

The actual first receipt of increment starts the statutory duration of TIF districts, and authorities can make use of an election to delay the year of first receipt. When used, the election must be clearly identified in TIF plans, forms, and communications to avoid problems. To learn more, please see our article, "TIF Plans, Forms, & First Receipt of Increment," at:

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

If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

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### 4. Avoiding Pitfalls: Timely Deposits

Deposits should be made as often as possible, preferably daily. Failing to make timely deposits increases the risk of error and the risk of misappropriation of funds.

In addition, by not making frequent deposits, the public entity is missing out on interest that could be earned if the deposits were made in a timely fashion.

This Avoiding Pitfall is available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20090724.082>

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If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to [signup@osa.state.mn.us](mailto:signup@osa.state.mn.us).

The Office of the State Auditor is located at **525 Park Street, Suite 500, Saint Paul, MN 55103.**

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