



State Auditor  
Rebecca Otto

## OFFICE OF THE STATE AUDITOR

# E-Update

April 6, 2012

*The official online news publication of the Office of the State Auditor*

1. Deadline: Forfeiture Reporting Form
2. Released: Pension Newsletter & TIF Newsletter
3. Avoiding Pitfalls: Donations to Fire Departments

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### **1. Deadline: Forfeiture Reporting Form**

April 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of March. To report final disposition of forfeitures, please go to:

<https://www.auditor.state.mn.us/safes/>

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### **2. Released: Pension Newsletter & TIF Newsletter**

#### **Pension Newsletter**

The **Pension Newsletter** has been released. It contains information on supplemental benefit reimbursements, reporting deadlines, a new Statement of Position on Survivor Benefits, updates on the Working Group and Investment Study Group bills, and more.

The complete Newsletter can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=pensionDocs>.

#### **TIF Newsletter**

The **TIF Newsletter** has been released. The newsletter provides information on SAFES Authorization Forms, the Confirmation of Decertified TIF District Form, and the Jobs Stimulus Program and business loans. To view the complete Newsletter, go to:

<http://www.auditor.state.mn.us/default.aspx?page=tifDocs>.

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### **3. Avoiding Pitfalls: Donations to Fire Departments**

Organizations may offer to donate equipment to a city or town's fire department. Once a piece of equipment is donated it becomes municipal property. The municipality must maintain the equipment and may need to insure the equipment and add it to the municipality's asset list. As a result, the entity making the donation should work with the municipality to determine whether the donation is one that the municipality wants to accept.

Some organizations may want to donate funds to a municipality's fire department. Sometimes these donations are solicited by the local fire relief association. The donating entity should be clearly told whether the donation is to the fire relief association or to the municipality. Under Minnesota law, a city or town fire department cannot have its own checking account. The check for the donation should be made payable to either the fire relief association or the municipality. The check should not be made out to the fire department, or confusion may arise over whether the donated funds belong to the fire relief association or the municipality.

If funds are donated to the municipality, the donor may want to provide that the funds may only be used for the fire department. Under Minnesota law, all donations to a municipality must be accepted by the city council or town board with a resolution approved by a two-thirds majority vote. Any conditions placed on the donation by the donor must be documented in the resolution.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: [www.auditor.state.mn.us](http://www.auditor.state.mn.us).