1. Deadline: Special District Reporting Form

2. Update: Volunteer Fire Relief Association Working Group


4. Avoiding Pitfalls: Plowing Snow on Private Property

1. Deadline: Special District Reporting Form

The Special District Financial Reporting Form and Financial Statements are due December 31 for districts whose fiscal year ended June 30, 2016. The reporting form can be accessed at:

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

2. Update: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group meeting that was scheduled for December 15 was postponed until January. The rescheduled meeting date will be announced in an upcoming E-Update. All Working Group agendas and materials are available on the OSA website at:


The Agreed-Upon Procedures Guide and Sample Independent Accountant’s Report to be used by certified public accountants who are performing an attestation for a volunteer fire relief association with assets and liabilities of less than $500,000 are available on the OSA website at http://www.auditor.state.mn.us/default.aspx?page=20151209.000. The documents are available in both MS Word and PDF versions.
No changes to the procedures have been made for the upcoming reporting year. Changes may be made in the future to reflect the new clarity standards for attestation engagements.

4. Avoiding Pitfalls: Plowing Snow on Private Property

Counties and towns have statutory authority to remove snow from private property. The county or town must be paid not less than the cost of the snow removal, and the work must not “unduly delay or interfere” with the removal of snow from public highways under the county or town's jurisdiction. The relevant statute is Minn. Stat. § 160.21.

Some statutes relating to snow removal from roadways apply to specific entities, such as the statute for St. Louis County found at Minn. Stat. § 383C.234. Cities should consult with their attorneys to clarify the scope of their authority to remove snow from private property.

Additionally, counties, towns and cities have specific authority to adopt an annual resolution to remove snow from certain unopened or private roads in uncompleted subdivisions. The provision is found in subdivision 6 of Minn. Stat. § 160.21.

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