1. Deadline: TIF Annual Reporting Form

2. Updated: Pension Online Training Session

3. Avoiding Pitfalls: Municipal Ratification of Relief Association Benefit Levels

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1. Deadline: TIF Annual Reporting Form

The 2012 TIF Annual Reporting Form is due on August 1. The form can be accessed at:

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

Instructions for completing the form and a completed sample form can be found at:


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2. Updated: Pension Online Training Session

The Office of the State Auditor has updated its online training session entitled “Completing the Investment Disclosure Report Form.” The session has been revised to reflect changes made to the Investment Disclosure Report Form (SID) for the 2012 reporting year. The revised session can be viewed under the “Pension Division” heading at:

http://www.auditor.state.mn.us/default.aspx?page=trainingopportunities#PensionDivision

Additional online training sessions that assist with the completion of annual relief association reporting forms are also available on this webpage.

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3. Avoiding Pitfalls: Municipal Ratification of Relief Association Benefit Levels

A city council or town board can choose to approve a relief association benefit change or choose not to approve the change. Once the bylaws are ratified by the governing body,
however, the benefit levels are guaranteed by the municipality. In approving the benefit levels, the city council or town board assumes responsibility for ensuring the relief association Special Fund has sufficient assets to cover approved benefit levels.

The Office of the State Auditor knows of no authority for a city council or town board to ratify a relief association benefit level while simultaneously limiting any future contributions to the relief association to amounts less than those required by Minnesota law. Minnesota law is clear that a municipality is required to make any contributions that become due to the relief association at an approved benefit level.

For more information regarding municipal contribution requirements, please see the Office of the State Auditor’s Statement of Position on this topic at:


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