1. Released: Forms 51 and 52

Forms 51 (School Taxes Receivable for the year ending June 30, 2019), and 52 (School Tax Settlement Report for 2019) are now available. The Forms and instructions can be found at.

http://www.auditor.state.mn.us/default.aspx?page=20180511.000

2. Pension: Payroll Deductions for Membership Dues

Some relief associations have inquired about setting up an arrangement with their affiliated city or town for membership dues to be withheld from firefighters’ per-call payments, and then for the collected dues to be transmitted by the municipality to the relief association. The Minnesota law on paychecks and wages allows membership dues of a relief association to be deducted from payroll if an employer and the employee both agree.

For additional information, see the OSA’s April 2019 Pension Division Newsletter, and the League of Minnesota Cities (LMC) Information Memo on Paychecks.

3. Reminder: TIF Certification Cut-Off Approaching

After a TIF plan is approved, an authority must request certification of the TIF district by the county auditor, who then certifies the district’s original values. June 30th is an important cut-off date for the certification request. Requests for certification made on or before this date will have their original values based on the previous assessment year, and requests made after June 30th will be based on the current assessment year. TIF authorities should seek to understand the implications and plan accordingly.
4. Avoiding Pitfalls: Depositories – Federal Deposit Insurance

Government entities must designate their depositories as provided in Minn. Stat. § 118A.02. To learn more about Federal Deposit Insurance requirements, please visit:

https://www.auditor.state.mn.us/default.aspx?page=20110218.000

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.

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