1. Deadline: County TIF Information Form

The County TIF Information Form is due from counties by March 29, 2019. The form captures information for 2018 regarding a county’s TIF administrative activities, distributions of tax increment, and transfers of the TIF enforcement deduction. The information assists the State Auditor in its oversight of TIF authorities.

The form can be found at:

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

2. Deadline: Cash Cities and Towns Financial Reporting Forms

The deadline for the 2018 Financial Reporting Form for cash cities and for towns is Monday, April 1. The form can be accessed at:

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

3. Released: TIF Newsletter

The February TIF Newsletter has been released. To view the Newsletter, go to:

https://www.auditor.state.mn.us/default.aspx?page=tifDocs
4. Released: Pension Newsletter

The March Pension Newsletter has been released. The Newsletter provides information about several pension bills that have been introduced this legislative session that could impact volunteer fire relief associations. The bills include provisions that could change vesting requirements, change how supplemental state aid is calculated, and allow for fire state aid to be split between municipalities and relief associations in communities that have a combination fire department.

The Newsletter also provides a reporting reminder and instructions for signing reporting forms electronically in the State Auditor’s Form Entry System (SAFES).

The complete Newsletter can be accessed at:

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

5. 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.

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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