



OFFICE OF THE STATE AUDITOR

E-Update

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**State Auditor
Julie Blaha**

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1. Released: 2017 County Finances Report
2. TIF: The Small City Exception
3. Pension: Relief Association Annual Business Renewal
4. Avoiding Pitfalls: Personal Portable Computing Devices

1. Released: 2017 County Finances Report

State Auditor Julie Blaha has released the 2017 County Finances Report, which summarizes the financial operations of Minnesota counties for calendar year 2017 and also examines long-term trends. To view the complete report, which includes an Executive Summary, charts and graphs, go to:

<https://www.auditor.state.mn.us/default.aspx?page=20190409.000>

2. TIF: The Small City Exception

Economic development TIF districts generally cannot be used to assist commercial facilities, but the small city exception permits such use of tax increment under certain conditions. To learn more about the Small City Exception, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=tifSmallCityException>

3. Pension: Relief Association Annual Business Renewal

Every volunteer fire relief association must annually register as a nonprofit corporation with the Minnesota Secretary of State's Office. If a relief association fails to register or to notify the Secretary of State of corporate name or address changes, the Secretary of State may reject the registration and dissolve the relief association's nonprofit corporation status.

A relief association can learn of its current registration status by going to the Secretary of State's website. Relief associations with a "renewal due date" displayed as 12/31/2019 must

complete the registration before December 31, 2019, or face dissolution of the association's nonprofit corporation status. If the relief association has completed its registration for this calendar year, the renewal due date will be displayed as 12/31/2020.

The annual registration can be completed online at the Secretary of State's website at:

<https://mblsportal.sos.state.mn.us/Business/Search>

4. Avoiding Pitfalls: Personal Portable Computing Devices

Smart phones, tablets, personal digital assistants and other portable computing devices provide convenience and flexibility. When used to store or transmit government data, however, they also create data practice issues. To learn more about this issue, please go to:

<https://www.auditor.state.mn.us/default.aspx?page=20121026.000>

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