



OFFICE OF THE STATE AUDITOR

E-Update



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State Auditor
Julie Blaha

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1. Released: 2018 Asset Forfeitures in Minnesota Report
2. Pension: Maximum Benefit Levels
3. Reminder: Notices of Failure to File TIF Annual Reporting Forms
4. Avoiding Pitfalls: Meal Reimbursements May Be Taxable

1. Released: 2018 Asset Forfeitures in Minnesota Report

State Auditor Julie Blaha released the 2018 Asset Forfeiture Report. Auditor Blaha announced that 317 law enforcement agencies reported a total of 8,091 completed forfeitures, up from 7,852 completed forfeitures in 2017. In 2018, vehicles accounted for 61 percent of property seized, followed by cash at 25 percent, firearms at 12 percent, and other property at 2 percent.

The complete report is available at:

<https://www.auditor.state.mn.us/default.aspx?page=20190814.000>

2. Pension: Maximum Benefit Levels

Volunteer fire relief associations that offer or pay defined-benefit lump-sum or monthly service pensions must annually calculate the average amount of available financing per active firefighter. The Office of the State Auditor (OSA) provides the Maximum Benefit Worksheet to help relief associations perform this calculation. The calculation determines the maximum lump-sum and monthly benefit levels the relief association is authorized to establish for the year.

A relief association does not have authority to set a benefit level higher than the maximum level, even if the benefit level is ratified by the affiliated municipality. It is very important for relief association trustees and municipal officials to monitor maximum benefit levels. Penalties for paying service pensions using a benefit level higher than the maximum level may include the disqualification from receiving fire state aid.

For additional information regarding maximum benefit levels, see the OSA's Statement of Position on this topic at:

<http://www.auditor.state.mn.us/default.aspx?page=20110531.003>

3. Reminder: Notices of Failure to File TIF Annual Reporting Forms

The Office of the State Auditor mails notices on the third Tuesday of August to any authority that has failed to file a TIF Annual Reporting Form that was due on August 1st. If you have yet to file a required report for a district, please do so promptly to avoid receiving a notice.

4. Avoiding Pitfalls: Meal Reimbursements May Be Taxable

Local governments must carefully consider whether reimbursements for employee meals are taxable. To learn more about this issue, please visit:

<https://www.auditor.state.mn.us/default.aspx?page=20090925.000>

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