



OFFICE OF THE STATE AUDITOR

E-Update

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**State Auditor
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1. Deadline: 2008 TIF Information Request
 2. Released: TIF Newsletter
 3. Revised: Statement of Position
 4. Pension Updates: Certification for State Fire Aid & Reporting Form Access
 5. Avoiding Pitfalls: Salary Adjustments
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1. Deadline: 2008 TIF Information Request

The 2008 County information request is due from county auditors by Monday, March 9. If you have not received the TIF form for reporting new districts, decertified districts, returned tax increments and TIF settlement dates and amounts for 2008, please contact Marsha Pattison at Marsha.Pattison@state.mn.us or (651) 296-4716.

2. Released: TIF Newsletter

The March Tax Increment Financing (TIF) Division Newsletter was released this week. It contains information on what must be done if an authority is seeking special legislation and on the election to delay the receipt of the first tax increment. The Newsletter can be viewed at:

http://www.auditor.state.mn.us/other/tifdocs/tifNewsletter_0903.pdf

3. Revised: Statement of Position

The Statement of Position on Maintenance of Town Records has been revised. A brief discussion of the need to obtain permission to destroy records from the Records

Disposition Panel has been added. In addition, a link to the General Record Retention Schedule for Townships has been included. To view the Statement, go to:

[http://www.auditor.state.mn.us/other/Statements/MaintenanceTownRecords_0802_State
ment.pdf](http://www.auditor.state.mn.us/other/Statements/MaintenanceTownRecords_0802_State%20Statement.pdf).

4. Pension Updates: Certification for State Fire Aid & Reporting Form Access

Certification for State Fire Aid

The Office of the State Auditor is pleased to announce that 56 volunteer fire relief associations were certified as eligible for receipt of their 2008 state fire aid for the third round of aid disbursements. State aid will be disbursed on or about March 15 for those relief associations certified as eligible. All but two volunteer fire relief associations have now been certified for their 2008 state aid. The final certification deadline for 2008 aid is June 1, 2009. Listings of the fire and police state aid amounts are available on our website at:

<http://www.auditor.state.mn.us/list.aspx?type=frm&div=pen>.

Reporting Form Access

The Pension Division has a new policy regarding online reporting form access for volunteer fire relief associations. Previously, only trustees of a relief association's board were given usernames and passwords for accessing the online reporting forms. To accommodate relief association requests, we will now allow accountants and auditors working for a relief association to obtain log-in information.

In order for accountants and auditors to be granted access, a letter of authorization must be received from the relief association's board of trustees. The letter of authorization may be submitted to the Pension Division via e-mail, fax, or U.S. mail, and will authorize the accountant or auditor to have access to the online reporting forms through the end of this calendar year. This policy applies *only* to accountants and auditors working for the relief organizations. To submit the letter of authorization, please contact Gail Richie at (651) 282-6110 or at Gail.Richie@state.mn.us.

5. Avoiding Pitfalls: Salary Adjustments

When considering salary adjustments as a way to economize, local officials should take into account statutes that may prescribe how salaries of certain officials need to be set. Statutes differ. For example, changes to most city council members' salaries must take effect after a succeeding municipal election. Similarly, most county commissioners' salaries must be set on an annual basis. As with other important decisions that have legal ramifications, local officials considering compensation changes should consult with their legal advisors.

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