



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

*The official online news
publication of the Office
of the State Auditor*

August 14, 2009

1. Deadline: Forfeiture Reporting Form
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1. Deadline: Forfeiture Reporting Form

August 20th is the deadline for law enforcement agencies to report the disposition of property seized in July which is subject to forfeiture. DWI forfeitures do not need to be included in the report. The form can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20031119.001>.

2. Pension Reminder: Required Municipal Contributions

Lump sum volunteer fire relief associations were required to certify the 2009 Schedule Form to the governing body of the affiliated municipality by August 1. The 2009 Schedule Form determines the relief association's projected assets and liabilities for 2009 and the minimum required contribution for 2010.

The required contribution amount must be paid to the relief association during calendar year 2010. For more information regarding required municipal contribution calculations see the Office of the State Auditor's Statement of Position on this topic at:

http://www.auditor.state.mn.us/other/Statements/required%20municipal%20contributions_0901.pdf.

3. Update: Administrative Traffic Citations

Last week's E-Update featured an Avoiding Pitfalls item with information on the new law authorizing administrative citations for certain traffic offenses. After that item was published the Department of Public Safety released the design for the new uniform administrative traffic ticket form. The design is now part of the League of Minnesota Cities' Administrative Traffic Citations Tool Kit, which can be accessed at:

<http://www.lmc.org/page/1/administrativefines.jsp>.

4. Avoiding Pitfalls: Check Decertification Dates of TIF Districts

After a municipality establishes a TIF district and the district is certified, the county auditor records the district's decertification date. It is important that both the development authority and the county make sure that they agree on the TIF district's decertification date.

Any tax increment received by the development authority *after* the decertification date must be returned to the county for redistribution as property taxes. If the county's decertification date is *earlier* than the date being used by the authority, the authority may not be able to cover all its bond debt service payments or meet other TIF obligations of the district.

If, however, the county erroneously decertifies a TIF district, the county auditor can correct the error. For more information on correcting TIF errors, see our Statement of Position on Correction of TIF Errors, available on our website at:

http://www.auditor.state.mn.us/other/Statements/tifcorrectionoferrors_0902_statement.pdf.

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