



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*

January 25, 2013

1. Deadline: Supplemental Benefit Reimbursement Forms
2. Revised: Statement of Position on Organizations Supporting Schools
3. Released: TIF Newsletter
4. Avoiding Pitfalls: Sale of Public Property to Public Officers and Employees

1. Deadline: Supplemental Benefit Reimbursement Forms

The deadline is quickly approaching for volunteer fire relief associations seeking reimbursement of any supplemental benefits paid during 2012. Supplemental Benefit Reimbursement (SBR) Forms are due to the Minnesota Department of Revenue by February 15, 2013, to receive reimbursement on or about March 15, 2013. Relief associations that submit reimbursement forms to the Department of Revenue after the February 15 filing deadline will be eligible for reimbursement in March 2014.

Copies of the SBR Form, instructions, and a sample form are available on the Department of Revenue's website at:

http://www.revenue.state.mn.us/local_gov/prop_tax_admin/Pages/sbr.aspx.

2. Revised: Statement of Position on Organizations Supporting Schools

The Statement of Position on educational foundations has been revised and expanded to include booster clubs, parent-teacher organizations and similar groups. The statement, now entitled Outside Organizations Supporting Schools, can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.025>.

3. Released: TIF Newsletter

The January **TIF Newsletter** has been released. The newsletter includes information on TIF plan estimates and reminders of upcoming deadlines. To view the newsletter, go to:

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

4. Avoiding Pitfalls: Sale of Public Property to Public Officers and Employees

Generally, political subdivisions may not sell property or materials owned by the political subdivision to its officers or employees.

The relevant statute, [Minn. Stat. § 15.054](#), contains an exception to this general prohibition for employees, but not for officers, if the property or materials are no longer needed by the political subdivision and the sale is made after reasonable public notice (at least one week's published notice) at a public auction or by sealed bids. To qualify for the exception, the employee must not be directly involved in the auction or the sealed bid process. The general prohibition also does not apply to property or materials acquired or produced by the political subdivision for sale to the general public in the ordinary course of business.

A separate law, [Minn. Stat. § 382.18](#), prohibits county officials and employees, and commissioners of tax-forfeited lands and their assistants, from purchasing any property, real or personal, from the county. In a 1979 opinion, the Attorney General's Office stated that, notwithstanding the prohibitions of this statute, county employees may purchase county property if the requirements of [Minn. Stat. § 15.054](#) are satisfied.

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