



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*

May 31, 2013

1. Performance Measurement Program Update: 2013 Levy Limits
  2. Deadline: TIF Enforcement Deduction Report
  3. Released: Pension Newsletter
  4. Avoiding Pitfalls: Report Evidence of Wrongdoing
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### **1. Performance Measurement Program Update: 2013 Levy Limits**

The Minnesota Legislature enacted property tax levy limits for taxes levied in 2013. *See* 2013 Minn. Laws, ch. 143, art. 4, § 48. A county or city that elects to participate in the standard measures/performance measurement program is eligible for a reimbursement of \$0.14 per capita, not to exceed \$25,000, and is also exempt from levy limits under sections [275.70](#) to [275.74](#). However, participation in the standard measures/performance measurement program does not exempt a county or city from the 2013 property tax levy limits. The 2013 levy limits are not codified under sections 275.70 to 275.74, and they apply notwithstanding “any other provision of law or municipal charter to the contrary. . . .”

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### **2. Deadline: TIF Enforcement Deduction Report**

The deadline for counties to report the deduction for TIF enforcement made for the period from May 1, 2012 to April 30, 2013 is Friday, June 7. The reporting form can be accessed at:

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

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### **3. Released: Pension Newsletter**

The May **Pension Newsletter** has been released. The Newsletter contains a legislative update and reporting reminder. The Newsletter also provides information regarding marriage dissolutions and fiduciary education for relief association trustees.

The complete Newsletter can be viewed at:

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

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#### **4. Avoiding Pitfalls: Report Evidence of Wrongdoing**

Local government officials and employees must notify the Office of the State Auditor (OSA) whenever evidence of theft, embezzlement, or the unlawful use of public funds or property is discovered. Effective August 1, 2013, the reporting requirement also applies to officers and employees of local public pension plans, including volunteer firefighter relief associations and teachers' retirement fund associations governed by chapter 354A.

Under [Minn. Stat. § 609.456](#), a detailed description of the alleged incident(s) must be made to the OSA "promptly" and in writing. The description may include information that is classified as not public data. "Prompt" reporting means that the OSA should be contacted when the evidence is first discovered. Information that could reasonably be used to determine the identity of an individual providing the required notice is classified as private. To make a report, please use the following form:

[http://www.auditor.state.mn.us/other/reportconcern\\_govtofficial\\_form.pdf](http://www.auditor.state.mn.us/other/reportconcern_govtofficial_form.pdf).

If you have questions about whether a report should be made, please contact Nancy Bode at 651-297-5853 or [Nancy.Bode@osa.state.mn.us](mailto:Nancy.Bode@osa.state.mn.us).

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