



State Auditor
Rebecca Otto

OFFICE OF THE STATE AUDITOR

E-Update

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January 31, 2014

1. Deadlines: City/County Budget Reporting Forms
2. Released: Tax Increment Financing (TIF) Legislative Report
3. Deadline: Supplemental Benefit Reimbursement Forms
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5. Revised: Statement of Position on TIF
6. Avoiding Pitfalls: Plowing Snow on Private Property

1. Deadlines: City/County Budget Reporting Forms

January 31st is the deadline for cities and counties to submit the Summary Budget Reporting Form. The city and county forms can be accessed at:

<https://www.auditor.state.mn.us/safes/>.

2. Released: Tax Increment Financing (TIF) Legislative Report

State Auditor Rebecca Otto has released the Tax Increment Financing (TIF) Legislative Report. The report summarizes the data received from the 1,784 unaudited TIF reports for the year ended December 31, 2012, and provides a summary of the violations cited in the limited-scope audits concluded by the Office of the State Auditor in 2013.

To view the complete report, which includes an Executive Summary, tables, and graphs, go to:

<http://www.auditor.state.mn.us/default.aspx?page=20140131.000>.

3. Deadline: Supplemental Benefit Reimbursement Forms

Supplemental Benefit Reimbursement (SBR) forms are due to the Minnesota Department of

Revenue (DOR) by February 17, 2014, for volunteer fire relief associations seeking reimbursement in March 2014 of supplemental benefits paid.

Relief associations must use the new online SBR form that is available on the DOR website. The online form requires relief associations to provide their Minnesota ID number. If a relief association does not know its ID number, it can be obtained by calling the DOR at (651) 282-5225 during business hours.

The reimbursement form, instructions, and a sample form are available on the DOR website at:

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

4. Released: Pension Newsletter

The January Pension Newsletter has been released. The Newsletter provides information on important deferred interest law changes that became effective on January 1, 2014. The Newsletter also provides a reminder about records retention schedules for volunteer fire relief associations and includes a link to a general records retention schedule that a relief association may choose to adopt.

The complete Newsletter can be viewed at:

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

5. Revised: Statement of Position on TIF

The Statement of Position entitled "TIF Five-Year Rule and Six-Year Rule" has been revised for clarity. The revised Statement can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20130503.000>.

6. Avoiding Pitfalls: Plowing Snow on Private Property

Counties and towns have statutory authority to remove snow from private property. The county or town must be paid not less than the cost of the snow removal, and the work must not "unduly delay or interfere" with the removal of snow from public highways under the county or town's jurisdiction. The relevant statute is [Minn. Stat. § 160.21](#).

Some statutes relating to snow removal from roadways apply to specific entities, such as the statute for St. Louis County found at [Minn. Stat. § 383C.234](#). Cities should consult with their attorneys to clarify the scope of their authority to remove snow from private property.

Additionally, counties, towns and cities have specific authority to adopt an annual resolution to remove snow from certain unopened or private roads in uncompleted subdivisions. The provision is found in subdivision 6 of [Minn. Stat. § 160.21](#) and expires May 2, 2014.

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The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103.
Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

Web: www.auditor.state.mn.us.