



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Available: Annual TIF Reporting Forms
2. Released: Pension Newsletter
3. Avoiding Pitfalls: Hearings on Municipal Liquor Store Losses

1. Available: Annual TIF Reporting Forms

The 2013 Tax Increment Financing (TIF) Annual Reporting Form is now available. The Annual TIF Reporting Form and the Pooled Debt Form (if applicable) are to be submitted electronically to the OSA on or before August 1, 2014. The forms can be found at:

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

Detailed instructions and sample forms for both the 2013 TIF Reporting Form and the Pooled Debt Form are available at:

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

2. Released: Pension Newsletter

The April **Pension Newsletter** has been released. The Newsletter contains information about the eligibility of fire prevention personnel for membership in a volunteer fire relief association and for service pensions. The Newsletter also provides reminders regarding survivor benefits and beneficiaries and a link to a survey being conducted by the OSA on training preferences for volunteer fire relief associations.

The complete Newsletter can be viewed at:

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

3. Avoiding Pitfalls: Hearings on Municipal Liquor Store Losses

Cities operating municipal liquor stores must hold a public hearing not more than 45 days prior to the end of the fiscal year regarding the future of the liquor store if the operation of the liquor store has experienced losses, before transfers, in at least two of the past three consecutive years.

The governing statute is [Minn. Stat. § 340A.602](#). The public hearing must be held not more than 45 days prior to the end of the fiscal year following the three-year period. For example, a city with liquor store operations that experienced two years of losses during the three-year period ending December 31, 2013 must hold a public hearing on or after November 17, 2014.

For more information on the hearing requirement, see our Statement of Position on Municipal Liquor Store Hearings, which can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110607.024>.

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