



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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December 4, 2015

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1. Available: Supplemental Benefit Reimbursement Form

The Minnesota Department of Revenue (DOR) has released the Supplemental Benefit Reimbursement Form for use by volunteer fire relief associations to seek reimbursement of supplemental benefits paid during 2015. The form must be submitted to the DOR by February 15, 2016, to receive reimbursement in March 2016. The reimbursement form and instructions are available on the DOR website at:

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

2. Meeting: Volunteer Fire Relief Association Working Group

The Volunteer Fire Relief Association Working Group's meeting scheduled for December 3 was canceled. The Working Group will meet next on Wednesday, December 16 from 11:00 a.m. to 1:00 p.m. at our 525 Park Street office in Saint Paul. Meetings are open to the public. Working Group materials are available on the OSA website at:

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

3. Update: Fire State Aid Forfeiture Deadline

The Office of the State Auditor is pleased to announce that all volunteer fire relief associations submitted their 2014 reporting-year forms prior to the forfeiture deadline on November 30. State law requires automatic forfeiture of fire state aid for relief associations

that do not file all reporting information by November 30.

We would like to thank the relief association trustees, municipal officials, auditors, investment brokers, the Minnesota State Fire Chiefs Association, and members of the OSA Pension Division team, who worked right up to the deadline to ensure that reporting forms were submitted.

4. Avoiding Pitfalls: County Commissioner Compensation

Like most governing bodies, county boards set their own level of compensation. Unlike other governing bodies, increases in salary and per diem rates for county commissioners cannot take effect until January 1 of the following year. Therefore, any increase in compensation for 2016 must be adopted in a resolution by the county board before the end of 2015.

The resolution must state the new salary on an annual basis. Decreases in salary or per diem, however, may take effect at any time.

The relevant statute is [Minn. Stat. § 375.055](#).

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