



State Auditor  
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## OFFICE OF THE STATE AUDITOR

# *E-Update*

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publication of the Office  
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April 27, 2018

1. Pension: Benefit Levels
  2. Released: TIF Newsletter
  3. Avoiding Pitfalls: Municipal Representation on Fire Relief Association Boards
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### **1. Pension: Benefit Levels**

The OSA often receives questions from municipal officials who are considering whether to ratify a relief association's benefit level change. Two Statements of Position provide helpful information regarding relief association benefit levels and benefit level changes.

The Statement entitled "Considerations When Making Benefit Changes" can be viewed at:

<http://www.auditor.state.mn.us/default.aspx?page=20120224.000>.

The Statement entitled "Required Municipal Contributions to Fire Relief Associations" can be found at:

<http://www.auditor.state.mn.us/default.aspx?page=20110527.009>.

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### **2. Released: TIF Newsletter**

The April **TIF Newsletter** has been released. The Newsletter provides information on updated TIF Plan Collection Forms for both new and modified districts. The Newsletter also contains information on the distinction between Certification Request Dates and Certification Dates.

The complete Newsletter can be accessed at:

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

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### **3. Avoiding Pitfalls: Municipal Representation on Fire Relief Association Boards**

When a volunteer fire relief association is affiliated with a municipality, the municipality must have representatives serving as trustees on the fire relief's board. See [Minn. Stat. § 424A.04](#). While these municipal trustees can't be officers of the relief association, they have the same rights and duties as any other trustee, including the right to vote.

All trustees, including municipal trustees, should receive notice of all board meetings and be allowed to fully participate.

If you have questions regarding the composition of a fire relief association's board of trustees, please feel free to contact the OSA's Pension Division Director Rose Hennessy Allen at 651-296-5985 or [Rose.Hennessy-Allen@osa.state.mn.us](mailto:Rose.Hennessy-Allen@osa.state.mn.us).

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