



State Auditor
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OFFICE OF THE STATE AUDITOR

E-Update

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1. Released: Town Finances Report
 2. Deadline: Forfeiture Reporting
 3. Update: Second Certification for 2018 Fire State Aid
 4. Avoiding Pitfalls: Sale of Public Property to Public Officers and Employees
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1. Released: Town Finances Report

The annual Town Finances Report, a comprehensive report on revenues, expenditures and debt for Minnesota's towns, has been released. The report analyzes town financial operations for the calendar year ended December 31, 2017.

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

<http://www.auditor.state.mn.us/default.aspx?page=20181107.000>.

2. Deadline: Forfeiture Reporting

November 20th is the deadline for law enforcement agencies to report final disposition of property seized subject to forfeiture for the month of October. To report final disposition of forfeitures, please go to:

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

3. Update: Second Certification for 2018 Fire State Aid

The OSA is pleased to announce that 71 volunteer fire relief associations met all reporting requirements to be certified as eligible for receipt of their 2018 fire state aid and supplemental state aid in the second round of aid payments. State aid will be disbursed on or about November 15 for those plans that met the reporting requirements. Eighty-nine percent of relief associations

have now been certified as eligible for their 2018 state aid.

A listing from the Minnesota Department of Revenue of the 2018 fire state aid and supplemental state aid amounts can be found on the OSA website at:

<http://www.auditor.state.mn.us/default.aspx?page=20180927.000>.

4. Avoiding Pitfalls: Sale of Public Property to Public Officers and Employees

Generally, political subdivisions may not sell property or materials owned by the political subdivision to its officers or employees.

The relevant statute, [Minn. Stat. § 15.054](#), contains an exception to this general prohibition for employees, but not for officers, if the property or materials are no longer needed by the political subdivision and the sale is made after reasonable public notice (at least one week's published notice) at a public auction or by sealed bids. To qualify for the exception, the employee must not be directly involved in the auction or the sealed bid process. The general prohibition also does not apply to property or materials acquired or produced by the political subdivision for sale to the general public in the ordinary course of business.

A separate law, [Minn. Stat. § 382.18](#), prohibits county officials and employees, and commissioners of tax-forfeited lands and their assistants, from purchasing any property, real or personal, from the county. In a 1979 opinion, the Attorney General's Office stated that, notwithstanding the prohibitions of this statute, county employees may purchase county property if the requirements of [Minn. Stat. § 15.054](#) are satisfied.

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