



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

January 22, 2021



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### 1. Message from Auditor Blaha

I'd like to draw your attention to items #4 and #5 which highlight deadlines for a couple local reports.

This year we need your data more than ever before. As such, please make it a priority to turn in your reports as soon as possible so that our State Legislators have a clear and true picture of what you are experiencing financially at the local level.

The earlier we get your data, the quicker we may begin to dig into the numbers. Our early analysis will be provided to legislators in order to help them make good decisions as they navigate tight budgets.

If you have any questions about your local reporting deadlines, please contact our Government Information Division at: [gjid.osa@osa.state.mn.us](mailto:gjid.osa@osa.state.mn.us).

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### 2. Deadline: Fire Equipment Certification Form

The 2021 Fire Equipment Certification (FA-1) Form and the Certification of Service Areas Protected are due to the Minnesota Department of Revenue by March 15, 2021. Submission of the information is required for communities to be eligible for 2021 fire state aid.

The form and certification were sent by mail to the municipal clerk or secretary of the independent nonprofit firefighting corporation in early January, and must be signed by the fire chief and by the municipal clerk or secretary of the independent nonprofit firefighting corporation, as applicable.

Five percent of a community's fire state aid is forfeited for each week or fraction of a week that the FA-1 is submitted past the March 15 due date. Additional information about this reporting requirement and a list of fire departments for which the forms have been received are provided on the Minnesota Department of Revenue's website at:

<https://www.revenue.state.mn.us/fire-state-aid>.

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### 3. TIF Four-Year Knockdown Rule

TIF authorities must submit evidence to the county auditor by February 1 of the fifth year following certification of a TIF district that activity in accordance with the TIF plan has occurred on parcels in the TIF district. County auditors must then review this evidence and enforce the Four-Year Knockdown Rule if no activity has occurred on a parcel. To learn more, please view the OSA Statement of Position:

[https://www.auditor.state.mn.us/other/Statements/tif\\_fouryearknockdownrule\\_1105\\_statement.pdf](https://www.auditor.state.mn.us/other/Statements/tif_fouryearknockdownrule_1105_statement.pdf).

If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

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### 4. Reminder: 2020 Law Enforcement Agency Asset Forfeiture Reporting

Please remember to report all forfeitures that were completed in 2020 to the Office of the State Auditor by February 5, 2021.

Reporting must be done using the online reporting tool available in the State Auditor's Form Entry System (SAFES) at: <https://www.auditor.state.mn.us/safes/>.

If your agency had no forfeitures completed in 2020, you will still need to login to SAFES and select the button labeled "I have no forfeitures in 2020 to report for this entity," by February 5, 2021. Please send any questions [GID.OSA@osa.state.mn.us](mailto:GID.OSA@osa.state.mn.us) or call 651-297-3682.

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### 5. Available: 2021 City and County Summary Budget Form

The 2021 City and County Summary Budget Form is now available through SAFES (State Auditors Form Entry System) at: <https://www.auditor.state.mn.us/SAFES/Default/Login>.

Minnesota law requires all Minnesota cities and counties to provide summary budget data to the Office of the State Auditor. Instructions for completing the form are available on our website at: <https://www.auditor.state.mn.us/forms/gid/instructionsforsummarybudgetdataform.pdf>.

We have asked all cities and counties to complete and submit the Budget Form by **January 19, 2021**. The earlier due date allows more time for analysis in light of the COVID-19 pandemic. If you have not completed the Budget Form, please do so. We thank you for your cooperation.

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### 6. Released: CTAS 2021

The Small City and Town Accounting System update (CTAS 2021) was released and includes the 2021 Federal and State Tax Tables.

For existing CTAS users, CTAS 2021 can be downloaded, for no additional fee, from the State Auditor's Form Entry System (SAFES) webpage at:

<https://www.auditor.state.mn.us/SAFES/Default/Login>

For local governments that are not currently using CTAS and would like to purchase CTAS 2021, please print and mail in the CTAS Order Form on the OSA website at:

[https://www.auditor.state.mn.us/other/ctas/docs/CTAS\\_Order\\_Form.pdf](https://www.auditor.state.mn.us/other/ctas/docs/CTAS_Order_Form.pdf)

CTAS 2021 includes updates in the Accounting, Payroll, Indebtedness, Investment, Reports, and Admin Modules. Please see the CTAS webpage for additional information:

<https://www.auditor.state.mn.us/default.aspx?page=ctas>

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## 7. Available: Lobbying Costs Reporting Form

The 2020 lobbying costs reporting forms are available for both local governments and local government associations. The forms are due February 5th. The forms may be found at:

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

Instructions for the forms may be found at:

<https://www.auditor.state.mn.us/default.aspx?page=20130724.003>

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## 8. 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.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20101022.000>

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The Office of the State Auditor is located at **525 Park Street, Suite 500, Saint Paul, MN 55103**.

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