



State Auditor  
Julie Blaha

## OFFICE OF THE STATE AUDITOR

# E-Update

March 12, 2021



Follow us on Twitter  
@MNStateAuditor

1. Message from Auditor Blaha
2. Deadline: County TIF Information Forms due March 31st
3. Available: 2021 Supplemental Benefit Reimbursement Amounts
4. Available: 2020 Annual Financial Reporting Forms
5. Avoiding Pitfall: "Administrative" TIF Plan Modifications

---

### 1. Message from Auditor Blaha

On Wednesday the Office of the State Auditor (OSA) presented the annual State of Main Street. This year's State of Main Street looked at the on-going impact of the COVID-19 pandemic on city and county finances and what that says about our past and future COVID-19 responses. The State of Main Street is designed to help decision makers with choices that can keep local governments strong.

Our analysis leads to important conversations for local governments -- and, undoubtedly, these are conversations you are already having in your community.

For a summary of what was shared, please click here:

<https://www.auditor.state.mn.us/other/stateofmainstreet/2021StateMainStreetExecSumm.pdf>

To view the presentation on YouTube, click here:

<https://www.youtube.com/watch?v=fr3nledw7W0>

---

### 2. Deadline: County TIF Information Forms due March 31st

The County TIF Information Form is due from counties by March 31, 2021. The form captures information for 2020 regarding a county's TIF administrative activities, distributions of tax increment, and transfers of the TIF enforcement deduction. The information assists the Office of the State Auditor in its oversight of TIF authorities.

The form may be found at: <https://www.auditor.state.mn.us/safes/>. If you have any questions, please contact us at [TIF@osa.state.mn.us](mailto:TIF@osa.state.mn.us).

---

### 3. Available: 2021 Supplemental Benefit Reimbursement Amounts

A listing of the 2021 supplemental benefit reimbursement amounts for volunteer fire relief associations, released by the Department of Revenue, is now available on our website at:

<https://www.auditor.state.mn.us/default.aspx?page=20210310.002>

---

#### 4. Available: 2020 Annual Financial Reporting Forms

The 2020 Annual Financial Reporting Form (Reporting Form) is now available through the State Auditors Form Entry System (SAFES) at:

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

Instructions on completing the Reporting Form may be found at:

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

CTAS Users are now also able to submit the State Auditor Data File and Financial Statements right from CTAS. Instructions can be found at:

<https://www.auditor.state.mn.us/other/ctas/docs/YearEndReportingInstructions.pdf>

For cities and townships reporting on a cash basis of accounting, the Reporting Form (CTAS: State Auditor Data File) and Financial Statements or Audit are due by March 31, 2021. For entities reporting on a GAAP basis of accounting, the Reporting Form and Audit are due by June 30, 2021. For Special Districts, the Annual Financial Reporting Form and Financial Statements/Audit are due 180 days after the end of the District's fiscal year.

---

#### 5. Avoiding Pitfall: "Administrative" TIF Plan Modifications

From time to time, the Office of the State Auditor (OSA) sees language in tax increment financing (TIF) plans that may reflect an incorrect understanding of the process required to implement particular types of modifications to the TIF plan in the future. While the TIF Act allows some modifications to the TIF Plan to be made without the authority having to go through the more robust consultation, notice, public hearing process that was followed for the original Plan, other types of modifications require that full process.

This Avoiding Pitfall is available on our website here:

<https://www.auditor.state.mn.us/default.aspx?page=20210311.000>

---

If you are interested in signing up to receive an e-mail version of the E-Update regularly, send an e-mail with your contact information to [signup@osa.state.mn.us](mailto:signup@osa.state.mn.us).

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

**Phone:** 651-296-2551 or 800-627-3529 (TTY) | **Fax:** 651-296-4755

**Web:** <https://www.osa.state.mn.us>