



OFFICE OF THE STATE AUDITOR

E-Update



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State Auditor
Julie Blaha

January 17, 2020

1. Reminder: State of Main Street Listening Tour
2. Released: Volunteer Fire Relief Association Reporting Forms
3. Meeting: Volunteer Fire Relief Association Working Group
4. Update: CTAS 2020 Tax Tables Updated
5. Reminder: TIF Four-Year Knockdown Rule
6. Reminder: 2019 Law Enforcement Agency Asset Forfeiture Reporting
7. Avoiding Pitfalls: Plowing Snow on Private Property

1. Reminder: State of Main Street Listening Tour

The Office of the State Auditor invites you to join us for our State of Main Street Listening Tour. In January, we will travel to locations across the state to hear your understanding of the trends that face local government in Minnesota. Your feedback is needed to ensure our numbers tell the real story of your community.

Thief River Falls

Wednesday, January 15, 2020 (9:00-10:30am)

Thief River Falls City Hall, Council Chambers, 405 Third Street E, Thief River Falls, MN 56701

St. Cloud

Thursday, January 16, 2020 (1:30-3:00pm)

St. Cloud City Hall, Council Chambers, 400 2nd Street S, St. Cloud, MN 56301

Duluth

Wednesday, January 22, 2020 (10:00-11:30am)

Duluth City Hall, Council Chambers, 411 West First Street, Duluth, MN 55802

Twin Cities Metro

Friday, January 24, 2020 (10:00-11:30am)

Saint Paul City Hall & Ramsey County Courthouse, Room 41,
15 Kellogg Blvd W, Saint Paul, MN 55102

****Please allow enough time to park and get through security. We recommend arriving around 9:30am in order to get through security at City Hall.***

Marshall

Tuesday, January 28, 2020 (11:00am-12:30pm)

Marshall-Lyon County Library, 201 C Street, Marshall, MN 56258

Albert Lea

Wednesday, January 29, 2020 (4:00-5:30pm)

Albert Lea City Hall, Council Chambers, 221 E Clark Street, Albert Lea, MN 56007

The listening sessions will include a review of statewide trends found in the State Auditor's most recent city, county, and township reports. Following the approximately 30 minute review with the State Auditor, a panel comprised of leaders in local government will be providing the regional reality for the trends found as well as fielding questions from the audience.

Please contact Megan Thrasher, External Affairs Coordinator, with any questions or concerns regarding the State of Main Street Listening Tour at 651-297-3675 or megan.thrasher@osa.state.mn.us.

A shareable copy of the 2020 State of Main Street Listening Tour Invite is available at:

<https://www.auditor.state.mn.us/other/stateofmainstreet/2020statemainstreetinvite.pdf>

2. Released: Volunteer Fire Relief Association Reporting Forms

The 2019 Financial and Investment Reporting Entry (FIRE-19) Form and 2020 Schedule (SC-20) Form for volunteer fire relief associations are available for completion. Reporting forms are accessible through the State Auditor's Form Entry System (SAFES) at:

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

An informational document that provides detailed instructions for accessing the forms, submitting the forms, and electronically signing them can be viewed on the OSA website at:

https://www.auditor.state.mn.us/forms/pen/ReportingForms/pensionrf_checklist.pdf

3. Meeting: Volunteer Fire Relief Association Working Group

The State Auditor's Volunteer Fire Relief Association Working Group will meet on Thursday, January 23, from 11:00 a.m. to 1:00 p.m. in the first floor board room at the Retirement Systems Building in Saint Paul, at 60 Empire Drive, Saint Paul, MN 55103.

Meetings are open to the public. Agendas and materials will be available on the OSA website at:

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

4. Update: CTAS 2020 Tax Tables Updated

An updated version of the 2020 Tax Tables for the Small City and Town Accounting System (CTAS) has been posted to Office of the State Auditor's website. The updated tables are available at:

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

The updated tables include changes to the PERA employer rates for Police and Fire. CTAS questions should be emailed to CTAS@osa.state.mn.us or you can call the CTAS helpline at 651-296-6262.

5. Reminder: 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 visit:

<https://www.auditor.state.mn.us/default.aspx?page=4yrkdrule>

6. Reminder: 2019 Law Enforcement Agency Asset Forfeiture Reporting

Please remember to report all forfeitures that were completed in 2019 to the Office of the State Auditor (OSA) by January 31, 2020. 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 2019, you will still need to login to SAFES and select the button labeled "I have no forfeitures in 2019 to report for this entity," by January 31, 2020.

Please send any questions GID.OSA@osa.state.mn.us or call 651-297-3682.

7. 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. The relevant statute is [Minn. Stat. § 160.21](#).

Some statutes relating to snow removal from roadways apply to specific entities, such as the statute for St. Louis County found at [Minn. Stat. § 383C.234](#). Cities should consult with their attorneys to clarify the scope of their authority to remove snow from private property.

Additionally, counties, towns and cities have specific authority to adopt an annual resolution to remove snow from certain unopened or private roads in uncompleted subdivisions. The provision is found in subdivision 6 of [Minn. Stat. § 160.21](#).

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.

The Office of the State Auditor is located at 525 Park Street, Suite 500, St. Paul, MN 55103. Phone: (651) 296-2551 or (800) 627-3529 (TTY) Fax: (651) 296-4755.

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