

Reporting and Correcting Errors in Prior PA-1 Submissions

Background and Purpose

Sometimes local governments and police departments discover errors on prior PA-1 submissions as they work on the current year's form. For any reporting error that would directly affect the aid amount the police department received, the police aid statutes require the Department of Revenue to make an adjustment to future aid amounts. This procedure provides guidance for reporting and correcting errors in prior PA-1 submissions.

Reporting an Error

What should I do when I notice an error?

If you see an error in a prior PA-1 submission, provide Revenue with a copy of that submission's PDF. The copy should clearly highlight the error(s) by:

- Crossing out or including an officer name
- Correcting officer months by inserting the correct number

The submitter authorized by statute to certify the PA-1 form should recertify the copy and submit it to PropTax.Admin@state.mn.us for review.

Is there a deadline for reporting an error?

Yes. Corrected and recertified information must be sent to Revenue by September 1 in order to apply your adjustment to the current year payment due on October 1. Revenue will apply corrections made after September 1 to the following year's payment.

Correcting an Error

How is the adjustment made?

Revenue will review the recertified copy and audit to determine if there is an aid overpayment or underpayment. You and Revenue will agree on how many years apply the adjustment to subsequent aid.

Correcting Errors in This Year's Submission

What if I notice an error in our current year's PA-1 submission?

This type of mistake can be corrected by emailing Revenue at PropTax.Admin@state.mn.us. A correction can be made in the current year's submission if the mistake is found by August 1.

References

- [Minnesota Statutes, section 477C.03, subdivision 2](#)
- [Minnesota Statutes, section 477C.03, subdivision 3](#)
- [Minnesota Statutes, section 477C.04, subdivision 4](#)

Questions?

Email PropTax.Admin@state.mn.us.