

Application for Sliding Scale Market Value Exclusion

for Electric Power Generation Efficiency

Print or type	Type of Application: <input type="checkbox"/> Original <input type="checkbox"/> Renewal		
	Name of business which occupies or uses the property	Minnesota Tax ID number	Date of application
	Name(s) of property owner(s)		
	Mailing address	City	State
	Check box and fill in name of city or township where property is located <input type="checkbox"/> City <input type="checkbox"/> Township		County
	Legal description of the real property as shown on tax records		Parcel ID

Efficiency Determination

(See instructions - attach an additional sheet if necessary)

Inputs	Amounts	BTUs

- 1** Total inputs (add all Inputs row above) **1** _____
- 2** Useful electrical power output **2** _____
- 3** Useful thermal energy output **3** _____
- 4** Useful fuel energy of chemical products **4** _____
- 5** Add lines 2, 3 and 4. This is your total outputs **5** _____
- 6** Divide line 5 by line 1. Enter result as a percentage..... **6** _____

I certify that the above information is true and correct to the best of my knowledge. I understand that Minnesota Statutes, section 609.41, states that anyone giving false information in order to avoid or reduce their tax obligations is subject to a fine of up to \$3,000 and/or up one year in prison.

Signature	Title	Date
Name of contact person (please print)	Email address	Phone

Mail to Minnesota Revenue, Mail Station 3340, St. Paul, MN 55146-3340
or send an electronic version to **sa.property@state.mn.us**.

Sliding Scale Market Value Exclusion Application Instructions

If you are an owner or operator of a new or existing electric power generation facility (other than wind energy conversion systems), you may be able to reduce the taxable market value of your facility's equipment.

This exclusion does not apply to the market value of the facility's structure or the land upon which it is located.

If the property is located in two or more counties, cities, townships or school districts, you must apply separately for each taxing district in which the property is located.

The sliding scale market value exclusion is valid for two assessment years. You may file renewal applications for the exclusion for additional two-year periods.

Eligibility Requirements

If you are an owner or operator of a new or existing electric power generation facility who offers electric power generated by the facility for sale, you may be eligible for an exclusion if you meet all four requirements below:

- You received a certificate of need, if required
- The Public Utilities Commission finds that an agreement exists or a good faith offer has been made to sell the majority of the net power generated by the facility to an electric utility which has demonstrated need for the power.
- A right of first refusal satisfies the good faith offer requirement. The commission has 90 days from the date the commission receives notice of the application to make this determination.
- The electric utility – an entity whose primary business function is to operate, maintain or control equipment or facilities for providing electric service at retail or wholesale, and includes distribution cooperative electric associations, generation and transmission cooperative electric associations, municipal utilities and public utilities – has agreed in advance not to offer the electric power for resale to a retail customer located outside of the utility's assigned service area, or, if the utility is a generation and transmission cooperative electric association, the assigned service area of its members; and
- Any facility that was not eligible for the sliding scale market value exclusion for property taxes payable in 2015, the facility must be converted from coal to an alternative fuel and must have a nameplate capacity prior to conversion of less than 75 megawatts.

Efficiency Determination

In the area provide, list all inputs including fuel inputs, necessary to generate electric power and for production of other outputs (list amounts and BTUs of all inputs.) Use additional sheets if necessary.

Use of Information

You are not required by law to provide this information. However, if you want a sliding scale market value exclusion you must provide all of the requested information.

All of the information requested on this form is public.

File Electronically

You may submit this completed application electronically at sa.property@state.mn.us. Be sure to include all supporting materials.

Questions?

If you need help completing this application, call 651-556-6119. TTY: Call 711 for Minnesota Relay.

Email

sa.property@state.mn.us

Address

Minnesota Revenue
Mail Station 3340
St. Paul, MN 55156-3340

Forms

Forms and other tax information are available on our website at www.revenue.state.mn.us.

We will provide this information in other formats upon request to persons with disabilities.