

Railroad Property Records Instructions

Reporting Requirement

Minnesota Statutes, section 272.20 requires the Commissioner of Revenue to annually compile a list of railroad lands reverting from non-operating to operating property. The statute further requires the commissioner to obtain a list of railroad operating property that was sold or otherwise became non-operating property. The commissioner must certify these lands for taxation to the auditors of the counties in which such lands lie on or before December 15.

Operating Property to Non-Operating Property

Report any lands, buildings or structures sold by the railroad since the last report was filed. Also include any lands, buildings and structures leased, or available for lease, by the railroad to any person who is not a railroad since the last report was filed. Vacant land that has not been used as operating property for a period of one year must also be included. The list should not include sales of non-operating (locally assessed) parcels.

Non-Operating Property to Operating Property

Report any property owned or used by the railroad company that has reverted to operating property and is now used in the performance of transportation services. This includes any newly-acquired or leased lands, buildings and structures to be used in railroad operations and any leased property that has reverted back to the railroad.

Completing the Railroad Operating Property Document

The requested information is due on or before December 1 of the year before the assessment year (i.e. the January 2, 2014 assessment property records are due in our office by December 1, 2013).

Property records used for the previous assessment will be emailed to each railroad company in November prior to the assessment year. Companies will

then adjust the document for changes made to property during the period and submit the changes to the department by December 1 of the year prior to the assessment year. If there are no changes to the property records from the previous year, please submit an email stating that no property changes occurred during this period. Emails can be sent to sa.property@state.mn.us.

Example

For the January 2, 2014 assessment, 2012 property records will be emailed to each company in November 2013. Railroad companies should carefully review the number of operating acres, number of mainline track miles, other track miles and the original cost of the structures reported in the property records document. Property changes will need to be noted in the 2013 column. Email property changes back to the department by December 1, 2013.

Reporting Requirements

For each property with changes, you are required to submit to our office on or before December 1 of the year before the assessment year, a summary of the applicable information as follows:

1. Name of grantee.
2. Date of sale or forfeiture of contract.
3. Date operating property became available for lease or sale for non-operating purposes.
4. Copy of lease, including a lease ID number.
5. Name of county, legal description, map and property ID number.
6. Proof of recording sale, i.e. documents filed in county where the property is located.
7. Current use of property in detail.
8. Changes to existing operating acreage, miles of mainline or other track, and structures.

The above information can be sent in a separate document attached to the email with the property records document.

Penalties

Making false statements on this document is against the law.

Minnesota Statute 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 to one year in prison.

Certification Form

You must complete, sign, scan and email the Railroad Property Records Certification Form with your property record changes each year. You can download and print the form at our website, www.revenue.state.mn.us.

Use of Information

The information requested on this form is used to estimate your market value using unitary appraisal methodology. If you do not provide the information, the Department of Revenue may value your property based on the best information available.

All information requested on this form is public.

Questions?

If you need help completing these forms, call (651) 556-6091. TTY: Call 711 for Minnesota Relay.

Email

sa.property@state.mn.us

Address

Minnesota Revenue
600 N. Robert St.
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'll provide this information in other formats upon request to persons with disabilities.