

Utility and Pipeline Property Types

Solar and Wind Energy Production Reports

This presentation is for educational purposes only. It is meant to accompany an oral presentation on November 4, 2015 and not to be used as a standalone document.

This presentation is based on the facts and circumstances being discussed, and on the laws in effect when it is presented. It does not supersede or alter any provisions of Minnesota laws, administrative rules, court cases, or revenue notices.

If you have any questions, contact us at sa.property@state.mn.us, 651-556-6091, or consult a tax professional.

Utility and Pipeline Property Types

Overview of Property Type Descriptions



Why did we update the codes?

Old Code	Type of Property	Missing Information
Item 44T	Transmission Lines	Size, Year Built, Location
Item 44D	Distribution Lines	Location
Item 45	Personal Property of a Transportation pipeline or gas distribution utility	Type of Company
Mach	Machinery	Electric Generation or Other
Item 31	Machinery	Electric Generation or Other
Struc	Structure	Owned or Leased Land
Rural Distribution/ Rural Transmission	Transmission or Distribution Lines outside of a City	Unorganized or Organized Township, Size, Year Built

New Property Type Descriptions

High Voltage Transmission Lines (200kV or more) in a City or Organized Township, built after 7/1/1974

High Voltage Transmission Lines (100- 200kV) in an Unorganized Township, built after 7/1/1974

High Voltage Transmission Lines (200kV or more) in an Unorganized Township, built after 7/1/1974

Electric Transmission Lines 69kV or more in an Unorganized Twp

Electric Transmission Lines under 69kV

Electric Transmission Lines 69kV or more Inside a City or Organized Township

Electric Distribution Lines in a City

Electric Distribution Lines Outside of a City

New Property Type Descriptions

Electric Transmission Lines 69kV or more in an Unorganized Twp (Ordered)

Electric Transmission Lines under 69kV (Ordered)

Electric Transmission Lines 69kV or more Inside a City or Organized Township (Recommended)

Electric Distribution Lines in a City (Recommended)

Electric Distribution Lines Outside of a City (Ordered)

New Property Type Descriptions

Personal Property of a Transportation Pipeline

Personal Property of a Gas Distribution Utility

Personal Property of a Water Utility

Other Machinery

Electric Generating Machinery

Structure on Owned Land

Structure on Leased or Unowned Land

New Property Type Descriptions

Property Name	County Notes
Parcel ID: 00.000.000	DOR ID: 0000001 City/Twp: T
CAPX FARGO TRANS LINE (SHARED LINE)	CAPX (Shared Line) 345 KV Alexandria MN Switching Station – Fargo ND; 1.8149 miles

Solar and Wind Energy Production Reports

Possible Changes to the Reports



Current Reports

- Name of producer (company)
- City/Town
- School District
- Special Taxing District
- Parcel ID
- Tax Rate
- Production
- Tax Amount
- Number of Towers (Wind)

Proposed Reports

- Name of producer (company)
- Address of producer (company)
- City/Town
- ~~School District~~
- ~~Special Taxing District~~
- ~~Parcel ID~~ Assign a personal property ID by City/Town
- Tax Rate
- Production
- Tax Amount
- Number of Towers (Wind)

Current Reports

Company ABC Wind	School District District 14	
Tax Rate \$1.200 per megawatt hour	PIN 00.000.0001	# of Towers 1
City/Town Town A STD Watershed	Production (MWH) 7,099.47	Tax \$8,519.37
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Company ABC Wind	School District District 14	
Tax Rate \$1.200 per megawatt hour	PIN 00.000.0002	# of Towers 1
City/Town Town A STD Watershed	Production (MWH) 7,099.47	Tax \$8,519.37
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Company ABC Wind	School District District 14	
Tax Rate \$1.200 per megawatt hour	PIN 00.000.0003	# of Towers 1
City/Town Town A STD Watershed	Production (MWH) 7,099.47	Tax \$8,519.37
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Company ABC Wind	School District District 14	
Tax Rate \$1.200 per megawatt hour	PIN 00.000.0004	# of Towers 1
City/Town Town A STD Watershed	Production (MWH) 7,099.47	Tax \$8,519.37

Proposed Reports

Company ABC Wind	City/Tw Town A	Parcel ID 00.000.0001	Production (MWH) 28,397.88
# of Towers 4	Tax Rate \$1.2 per MWH		Tax \$8,519.37