

Property Record Report Instructions

Who must file?

Every electric light, power, gas, water, transportation, and pipeline company doing business in Minnesota must file a Property Record Report and certification form each year.

When is it due?

The report and certification are due by March 31. We may grant a 15-day filing extension. For information about extensions, including how to request one, visit [our extensions webpage](#).

Certification Form

You must complete, sign, scan, and email the [Certification by Utility, Cooperative, or Pipeline Company](#) with your Property Record Report each year.

You can download and print the certification form at www.revenue.state.mne.us/utility-and-pipeline-property-tax.

Property Record Report

The Property Record Report is used to apportion your taxable Minnesota value to parcels where you have operating property.

Each row in the Property Record Report identifies a property type by parcel. Multiple property types on the same parcel should have the same parcel ID, but will be on different rows on the report.

In order to administer the Power Line Credit, counties need to know the tax revenue from different types of transmission lines. For more information visit our [Power Line Credits and Taxation webpage](#).

Completing the Property Record Report

Each year, you must report any additions or retirements to operating property that occurred during the previous calendar year.

Use Columns J, K, and L to reflect the total cost as of January 2 of the assessment year.

Column M should only include the amount of taxable operating property. If the amount changed more than 10% from Column I, you must explain the change in Column N.

Note: Land is non-operating property and should not be included.

New Property

A new property is one that you have not reported any previous cost amounts to the department.

Add new property below your last property row. For new property, complete columns:

- Parcel ID
- County Name
- City/Town Name
- Property Description
- Current Yr. Additions
- Cost of Pollution Control/Specific Exemption (if applicable)
- Company's Explanation

You **must** include the parcel ID for all property records.

When to Add a New Property to Report

You must add property to the property records if the property was in its permanent location as of January 2 of the current assessment year. The property does not have to be “in service” to be included on the property records.

Associated Charges

Associated charges can include soft costs of construction, such as legal fees, permits, and licensing. Charges must be allocated to the appropriate records as the property is placed in its permanent location. These cannot be front loaded and should be divided evenly throughout the project.

Retired Property

If you fully retire property in a row, enter “**Fully Retired**” in Column N.

Property Record Report by Column

- **Column A:** Company ID is the same for every record on the report.
- **Column B:** DOR Property ID is unique for each parcel. If there are multiple property types on one parcel, those property types should be listed on separate rows but will have the same DOR Property ID.
- **Column C:** Parcel ID is the parcel ID or personal property ID assigned by the county and used to

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identify the property's location. You **must** fill out this field.

- **Column D:** County Name is the county where the property is located.
- **Column E:** City/Town Name is the city or township where the property is located.
- **Column F:** Property Name is the company's description of the property.
- **Column G:** New or Retired identifies if the property is new (0), retired (2), or pre-existing (1).
- **Column H:** Property Type Description identifies the type of property for that row. Counties use this to decide which tax rate to apply, any applicable credits, the tax lien, etc. If you need help determining the description for your property, please visit our [Property Type Descriptions webpage](#).

Property type descriptions include:

- *Elec Dist Lines City* – Electric Distribution Lines in a City
- *Elec Dist Lines Twp* – Electric Distribution Lines Outside of a City
- *Elec Transm <69kV* – Electric Transmission Lines under 69kV
- *Elec Trans $\geq 69kV$ City or Org Twp* – Electric Transmission Lines 69kV or more Inside a City or Organized Township
- *Elec Transm $\geq 69kV$ Unorg.* – Electric Transmission Lines 69kV or more in an Unorganized Twp.
- *Elec Transm 100-200kV Unorg, Built After 7/1/1974* – High Voltage Transmission Lines (100-200kV) in an Unorganized Township, built after 7/1/1974
- *Elec Transm $\geq 200kV$ City or Org Twp, Built After 7/1/1974* – High Voltage Transmission Lines (200kV or more) in a City or Organized Township, built after 7/1/1974
- *Elec Transm $\geq 200kV$ Unorg, Built After 7/1/1974*

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

- *Gas Distrib Utility* – Personal Property of a Gas Distribution Utility
Note: This does not include structures or machinery.
- *Trans Pipeline* – Personal Property of a Transportation Pipeline.
Note: This does not include structures or machinery.
- *Water Utility* – Personal Property of a Water Utility
Note: This does not include structures or machinery.
- *Elec Gen Machinery* – Electric Generation Machinery
- *Other Machinery*
Note: This includes all taxable tools, implements, and machinery except electric generation machinery. It includes any apparatus with interrelated parts that have separate functions. You must include other machinery for property at substations, town border stations, compressor stations, and pumping stations.
- *Structure, Owned Land* – Structure on Owned Land
Note: This does not include the cost of land.
- *Structure, Leased Land* – Structure on Leased or Unowned Land
Note: This includes structures you do not own. This does not include the cost of land.
- **Column I:** Prior Year Cost is the amount of cost reported at the end of the previous assessment. This amount includes all operating property costs. Non-operating property costs are not included.
- **Column J:** Current Yr. Additions is the amount of additional property costs that occurred since the last assessment. You should include all operating property costs if the property is located in its permanent location, even if it is not in service. Non-operating property costs are not included.

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- **Column K:** Current Yr. Retirements is the amount of any retired property costs that occurred since the last assessment. Non-operating property costs are not included.
- **Column L:** Cost of Pollution Control/Specific Exemption is the amount of any operating property exempt from property tax, including pollution control property. You should include the cost of any non-taxable property amounts included in the original cost or additions columns.
Note: This amount is subtracted from the operating property costs and is not used in the apportionment of the taxable Minnesota value
- **Column M:** Current Yr. Total Cost is the amount of original cost of taxable operating property. It is calculated as follows:
Column I + Column J – Column K – Column L
- **Column N:** Company's Explanation is information about the property for the current year. If the Current Yr. Total Cost changed more than 10% from the Prior Yr. Cost, you must explain the change.
- **Column O:** County's Note is for the county to add notes that they need to administer property tax.

How to Submit Report and Certification

The report is in spreadsheet format and the certification form is in PDF format. You must complete and submit the report in spreadsheet format and the scanned certification to sa.property@state.mn.us. We will not accept other formats.

Questions

Email questions to sa.property@state.mn.us or call 651-556-4974.

Use of Information

The information requested on this form is public and used to estimate your market value for each property type by parcel. If you do not provide the information, the department may value your property based on the best information available.

Penalties

Making false statements is against the law. Anyone providing false information is subject to a fine of up to \$3,000 and/or one year in prison.