

2019 Fall Forum

State Assessed Property



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Agenda

- Welcome and Updates
- Website
- Overview of Tax Types
 - Updated filing for Railroad Property Tax
- Property Record Panel
- GIS Presentation – Kansas Department of Revenue
- GIS Panel
- Breakout Sessions
- Recap

Welcome

Agenda

- Welcome and Updates
- Website
- Overview of Tax Types
 - Updated filing for Railroad Property Tax
- Property Record Panel
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- Breakout Sessions
- Recap

Rural Electric Cooperatives

Property data reported for state assessment:

- Aggregated to Unique Taxing Jurisdiction (UTA)
- Exclude rural distribution lines

Effective assessment year 2020 and thereafter

Certification to Counties

- Recommended values certified to county auditor by July 15
- Corrections due by October 1

Effective assessment year 2019 and thereafter

Abatement of State General Levy

- Qualifying natural gas pipeline systems
- Application to commissioner of revenue due by March 1
- If eligible, department will notify County

Effective payable year 2021 and thereafter

Energy Production Taxes

- Penalties, interest, and costs
- Distributed to jurisdictions as underlying tax amounts
 - 80% to counties
 - 20% to cities and townships

Effective payable year 2020 and thereafter

Questions?

Jon Van Nurden
State Assessed Property Section
sa.property@state.mn.us

Website Redesign

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Back-to-School Tax Relief for Parents

Save the receipts when you buy school supplies for your children in grades K-12. You may qualify for programs that reduce your Minnesota income tax and could provide a larger refund. For details, [go to K-12 Education Subtraction and Credit](#).



2019 Minnesota Tax Law Changes

Our forms and systems are now updated for the changes passed into law for tax years 2017 and 2018. For more information, including [FAQs](#) and [links to updated forms](#) and

Top Tasks

- [Where's My Refund?](#)
- [Make a Payment](#)
- [Log in to e-Services](#)
- [Register for a Tax ID](#)
- [Calculate a Sales Tax Rate](#)
- [Find a Form](#)

FEATURED VIDEO





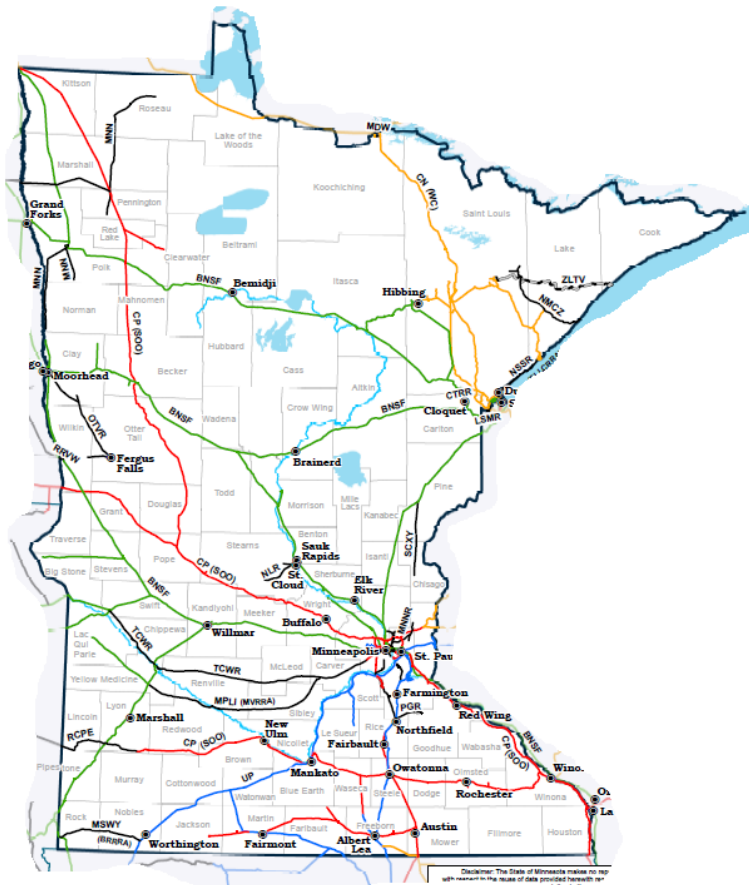
Railroad Property Tax

Railroad Property Tax

Steps in the valuation process

1. Estimate system value
2. Allocate to Minnesota
3. Remove locally assessed and non-taxable property
4. Apportion remaining value to parcels with operating property
5. Apply equalization, if necessary

Railroad Property Tax



2019 Assessment


- 19 Railroad companies
- 81 Counties
- Over \$2 Billion apportioned
- 2,208 Parcels


MN Department of Transportation


Railroad Property Tax


Date	Railroad	Department
December 1, 2019	Files changes in their operating property	
December 15, 2019		Notifies counties of changes in railroad operating property
March 31, 2020 (ext. to April 15)	Annual Report of Railroad Companies due	
June 30, 2020		Send certified railroad values to the counties
August 31, 2020		Send corrected, certified railroad values to the counties
December 31, 2020		Deadline for issuing corrected values related to clerical errors

Railroad Property Tax

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Password

Logon

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Forgot Your Username?

 **Registration**

[Sign up for Minnesota e-Services](#)

[Get a Minnesota Tax ID Number](#)

 **Businesses**

[Withholding Tax Calculator](#)

[Find Sales Tax Rates](#)

[Lookup ZIP Codes](#)

 **Resources**

[Go to e-Services Help Topics](#)

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[View System Requirements](#)

Railroad Property Tax

What will counties notice with the new filing system?

- Copies of certifications available in e-Services
- Formatted closer to utility and pipeline certifications
- No longer listing school district or special taxing district
- New column for county notes, similar to utility and pipeline records

Questions?

Holly Soderbeck

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Airline Flight Property Tax

Paul Allen Winghart | Revenue Tax Specialist



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Airline Flight Property Tax

Estimate of company's market value:

- Determine Total System-Wide Estimated Market Value
- Calculate Total Minnesota Apportioned Estimated Market Value
- Calculate Total Minnesota Tax Capacity

Airline Flight Property Tax

Department Timeline


January 2: Assessment date

July 1: Airline Flight Property Tax Report (AF109) & Supporting Documentation uploaded into the virtual rooms

July - November: Complete valuations & calculate apportionment

December: Receive levy from Department of Transportation
Send apportioned orders to airlines


Airline Flight Property Tax



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Airline Flight Property Tax

MENU

The Airline Flight Property Tax is a tax on flight property that is owned, leased, loaned, or made available to an airline company operating in Minnesota. It is used to fund airports in Minnesota.

The tax must be paid by April 1 of the year following the Airline Flight Property Report

Airline Flight Property Report

How we calculate your Airline Flight Property Tax

4. Calculate Airline Flight Property Tax

The Airline Flight Property Tax due is the tax rate times total Minnesota tax capacity.

The tax rate is calculated by dividing the levy by the total tax capacities of all airline companies.

The Minnesota Department of Transportation certifies the Airline Flight Property Tax levy by December 31. We will calculate the Airline Flight Property Tax, and you will receive a tax order by March 1 of the following year.

Calculation Examples

	EXAMPLE 1	EXAMPLE 2	EXAMPLE 3
Levy	\$7,000,000	\$8,000,000	\$8,000,000
Total Tax Capacities of all Airline Companies	\$400,000,000	\$400,000,000	\$500,000,000
Tax Rate	1.75%	2.00%	1.60%
ABC Air Tax Capacity	\$50,000	\$50,000	\$55,000
Tax Liability	\$875	\$1,000	\$880

Contact Info

EMAIL

Contact form

PHONE

651-556-6091

HOURS

ADDRESS

Questions?

Paul Winghart

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Introduction to Energy Production Taxes

Lisa Glass | Revenue Tax Specialist



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Energy Production Taxes

Important Dates

- January 15: Company filing deadline for both wind and solar reports
- February 28: State Assessed Property sends notices to companies of the tax due and sends tax orders to companies, county auditors, and assessors for both wind and solar
- April 1: Solar and wind deadline for corrections on current year assessments
- May 15: Solar and wind tax is due to the county treasurer



Solar Energy Production Tax

Solar Energy Production Tax

- The Solar Energy Production Tax rate is \$1.20 per megawatt hour produced
- The Solar Energy Production Tax applies to Solar Energy Generating Systems (SEGS) with an alternating current (AC) nameplate capacity exceeding 1 megawatt
- SEGS with an AC nameplate capacity less than 1 megawatt are exempt



Solar Energy Production Tax

- For solar energy production taxes, the nameplate capacity of multiple systems are combined if they:
 - Were constructed within the same 12-month period
 - Exhibit characteristics of being a single development
- In the case of a dispute, the Department of Commerce will determine the size of the system



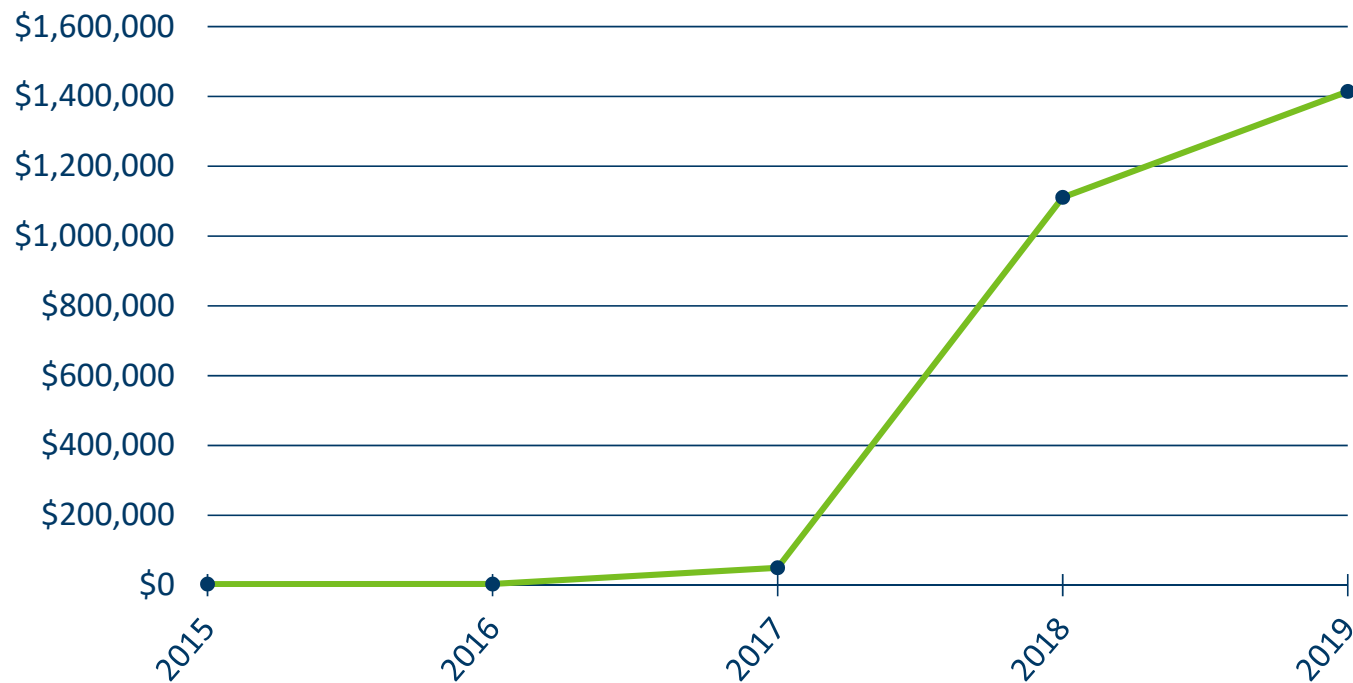
Solar Energy Production Tax

- Late filer/non-filer consequences:
 - Owners are taxed at 30% of the nameplate capacity of the system



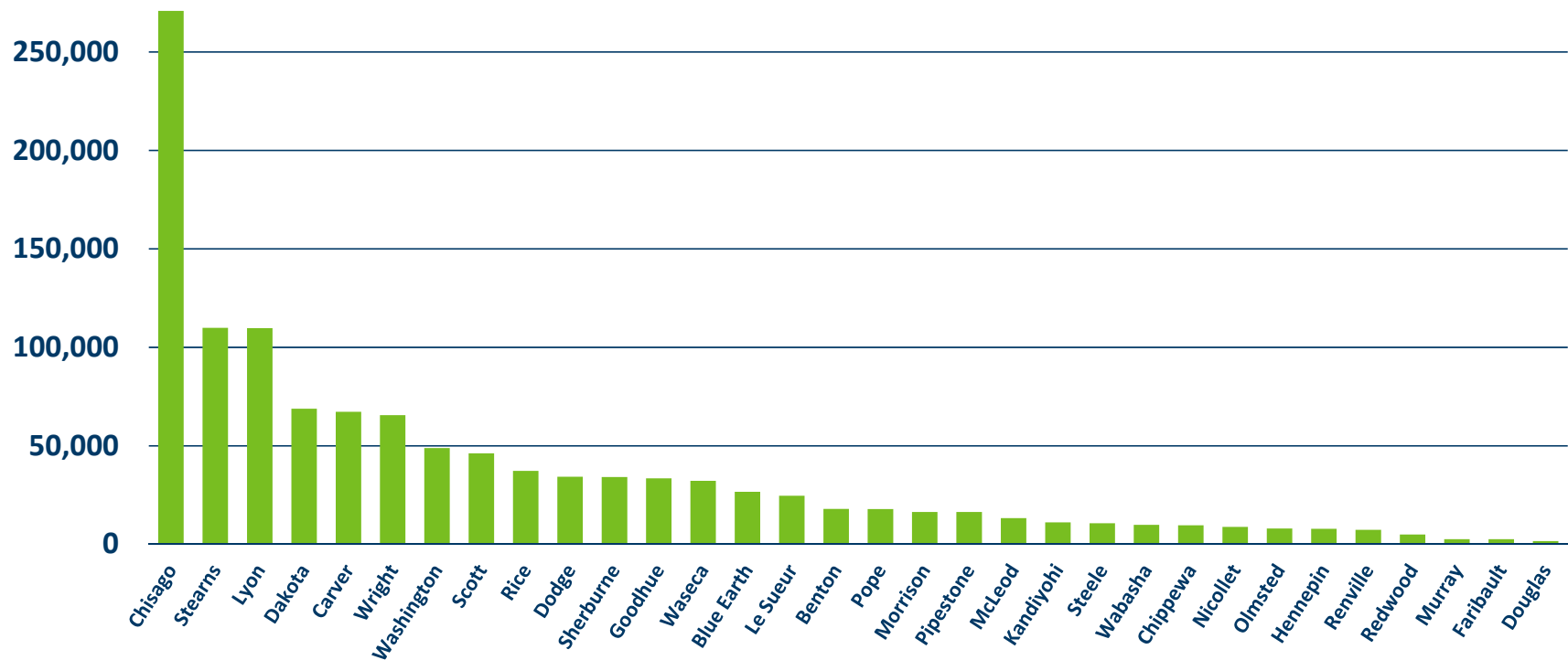
Solar Energy Production Tax

**Total Solar Energy Production Tax
in Minnesota, per payable Year**



Solar Energy Production Tax

2018 Solar Energy Production, by County





Wind Energy Production Tax

Wind Energy Production Tax

The nameplate capacity of the Wind Energy Conversion System (WECS) determines the Wind Energy Production tax rate.

Type of WECS	Nameplate Capacity (MW)	Tax per Megawatt Hour
Large Scale	Over 12	\$1.20
Medium Scale	Between 2 and 12	\$0.36
Small Scale	2 and under	\$0.12



Wind Energy Production Tax

- The Wind Energy Production Tax applies to WECS installed after January 1, 1991, unless the system is exempt from tax
- The following WECS are exempt from the energy production tax:
 - WECS with a nameplate capacity of 0.25 megawatts or less
 - WECS owned by a municipality and with a nameplate capacity of 2 megawatts or less



Wind Energy Production Tax

- For Wind Energy Production Taxes, multiple WECS's nameplate capacities are combined if they:
 - Are located within five miles of each other
 - Constructed within the same 12-month period
 - Are under common ownership
- In the case of a dispute, the Department of Commerce will determine the size of the system



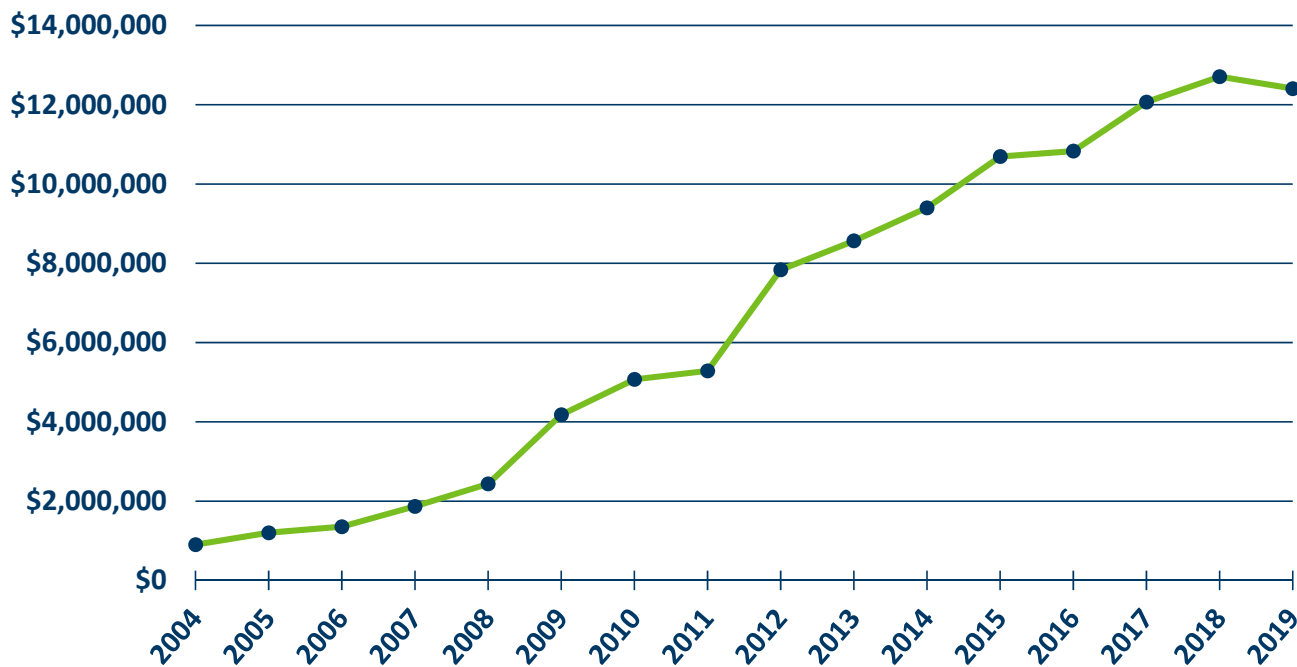
Wind Energy Production Tax

- Late filer/non-filer consequences:
 - Owners are taxed at 60% of the nameplate capacity of the system



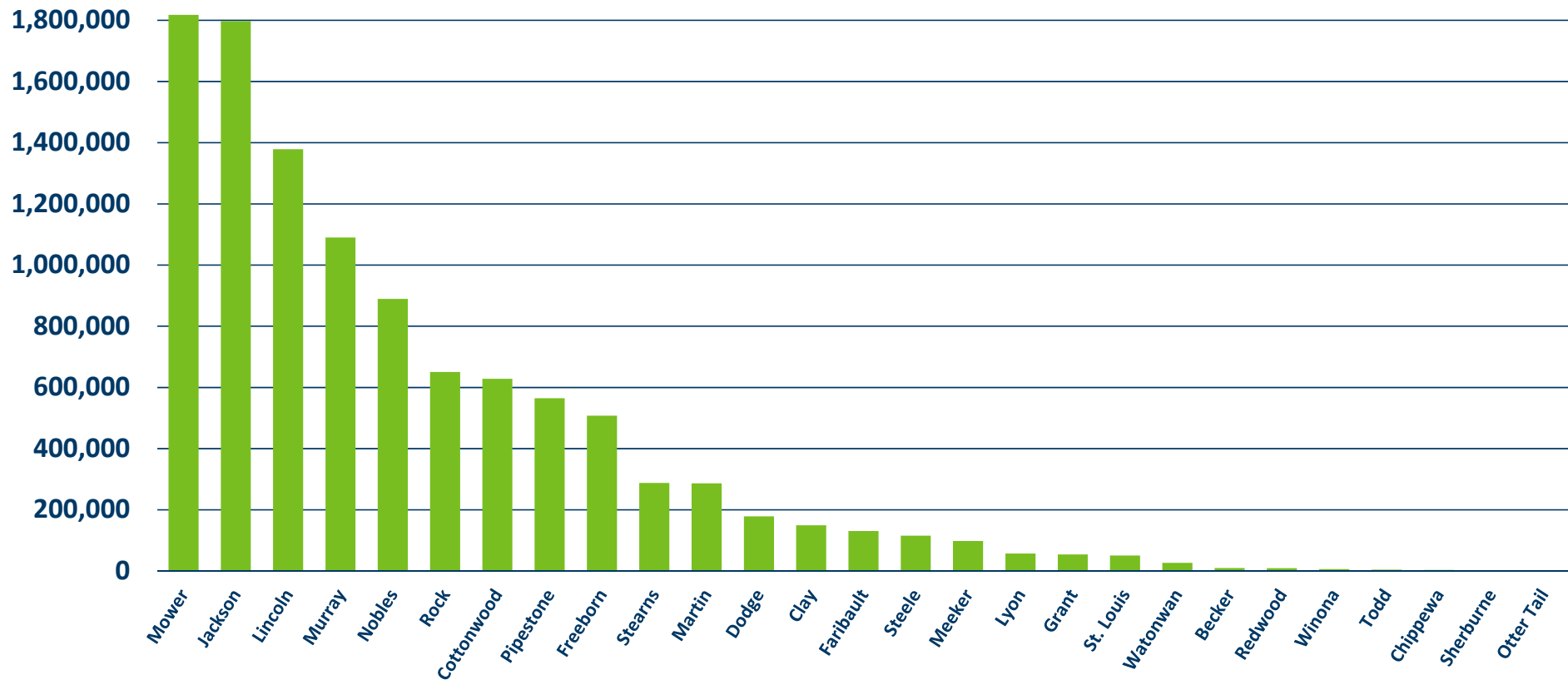
Wind Energy Production Tax

**Total Wind Energy Production Tax
in Minnesota, per taxes payable Year**



Wind Energy Production Tax

2018 Wind Energy Production, by County



Energy Production Tax



MENU

Energy Production Taxes

Energy Production Taxes are taxes on the energy produced by means of a solar energy generating system or wind energy conversion system.

[Solar Energy](#)

[+]

[Wind Energy](#)

[+]

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Contact Info

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Questions?

Lisa Glass

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Utility and Pipeline Property Tax



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Utility and Pipeline Property Tax

What is Utility and Pipeline Property Tax?

We base the utility and pipeline property tax on the market value of a utility or pipeline company's operating property.



Utility and Pipeline Property Tax

Two methods to estimate company's market value:

- Cost Less Depreciation
- Unit Value

Utility and Pipeline Property Tax

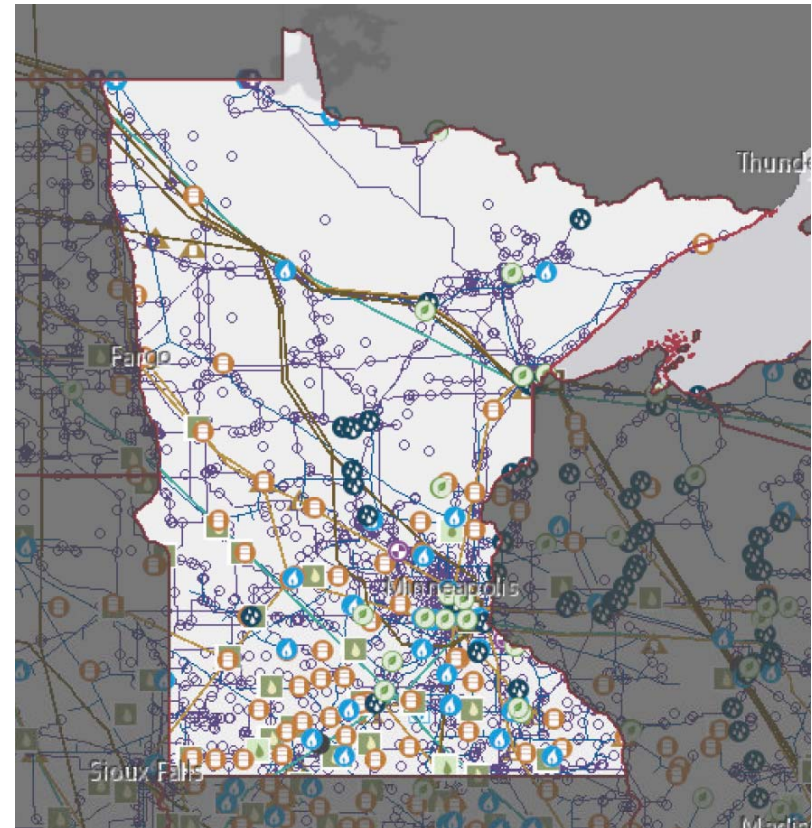
Revenue's Timeline

- January 2:** Assessment date
- March 31:** Market Value Report and Property Record Report due
- March – July:** Complete and issue valuations and apportionment
- July 15:** Send equalized apportioned orders to counties
- October 1:** Send corrected equalized apportioned orders to counties
- December 31:** Send corrections due to clerical errors

Utility and Pipeline Property Tax

How many companies file?

Electric Cooperative	49
Electric IOU's	15
Fluid Pipeline	12
Gas Distribution	16
Gas Transmission	10
Water	2
Total	104



Map retrieved from Energy Information Administration

Utility and Pipeline Property Tax



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MENU

Utility and Pipeline Property Tax

Filing Information	[+]
Who needs to file?	[+]
What do I need to file?	[+]
Deadline and Extension Request	[+]
How We Estimate the Market Value of Operating Property	[+]
Additional Resources	[+]

Contact Info

EMAIL

[Contact form](#)

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HOURS [+]

ADDRESS [+]

Questions?

Damaris Ledesma

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Property Records

Paul Allen Winghart | Revenue Tax Specialist



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Property Records

Utility and Pipeline Property Tax Dates

November – December	We send updated property record reports to companies to complete for the assessment
January 2	Assessment date
January – May	We complete the Capitalization Rate Study
March 31	Deadline for companies to submit: <ul style="list-style-type: none">• Utility and Pipeline Market Value Report• Utility and Pipeline Property Record Report
March – July	We complete and send property valuations and apportionment information to companies
July 15	We send Utility and Pipeline Equalized Orders to county auditors and assessors
October 1	We send corrected utility and pipeline values to counties
December 31	We issue corrections to utility and pipeline values for clerical errors

Property Records

Railroad Property Tax Dates

October – November	We sent property record reports to companies to report changes of operating and non-operating railroad property for assessment
December 1	We send updates of operating and non-operating railroad property to counties
January 2	Assessment date
January – May	We complete the Capitalization Rate Study
March 31	Deadline for companies to submit the Annual Report of Railroad Companies
June 30	We send Railroad Equalized Order to county auditors and assessors
August 31	We send railroad value corrections to counties
December 31	We issue clerical corrections of railroad property values

Property Records

What does the department assess?

Utility and pipeline operating property

- If property is on the same or contiguous parcels as operating, it's all operating
- Improvements to the land (such as fencing and concrete at substation locations)
- Pipelines, pumping stations, compressor stations, transmission lines, distribution lines, etc.

Land is **not** operating property.



Property Records

Changes in Operating Property

How do I know if there are changes in operating property?

- Get railroads updates by Dec. 15
- Get utility/pipeline changes on our website; search for Property Tax Data and Statistics



Property Records

Utility and Pipeline

- DOR ID (soon to be updated to SA Property ID)
- County Name
- City/Township
- Parcel ID
- Property Name
- New or Retired Property
- Property Type Description
- County Notes
- Cost Information

Property Records

Railroad

- DOR ID (soon to be updated to SA Property ID)
- County Name
- City/Township
- Parcel ID
- Property name
- Line Name
- County Notes
- Number of operating acres
- Mainline miles of track
- Other miles of track
- Original cost of structures

Panel

Property Record Panel

Panelists:

- Alan Annis, Director of Taxes – BNSF Railway Company
- Damaris Ledesma, Revenue Tax Specialist – State Assessed Property
- Debra Davis, Chief Deputy Auditor/Treasurer – Itasca County
- Gertrude Paschke, Faribault County Assessor – Faribault County
- Ryan Everett, Indirect Tax Lead – ITC Midwest, LLC

GIS Presentation - Kansas



Kansas Department of Revenue

Data Access & Support Center

Kansas Statewide Tax Units Initiative



Data Access & Support Center

- Established by the Kansas GIS Policy Board in 1991
- Central archive and distribution center for Kansas GIS databases
- Located at the Kansas Geological Survey at the University of Kansas
- Web site – <http://www.kansasgis.org>



Kansas GIS Data The DASC Data Catalog

The screenshot displays the Kansas Data Access & Support Center (DASC) Data Catalog website. The main page is titled "Data Catalog" and features a sidebar with categories such as Administrative Boundaries, Cadastre/Real Estate, Census/Demographics, County/Local Government, Critical Infrastructure and Structures, Cultural and Recreational, Documentation, Elevation, Environmental Resources, Imagery and Raster, Land Surface Geology Soils, Services, Transportation, Utilities and Energy Resources, Water Resources, and Archive. The main content area shows the "NG911 IMAGERY: NG911 High Resolution OrthoImagery" page. This page includes a table with columns for File Type and Download Link, and a section for "Do you need these data in a different format? You can complete the online request form for this layer." Below this, there is a map viewer showing a map of Kansas with various colored regions. The map is titled "ArcGIS - My Map" and includes a legend and a list of contents. The map shows various colored regions, likely representing different data layers or administrative boundaries. The map is titled "ArcGIS - My Map" and includes a legend and a list of contents. The map shows various colored regions, likely representing different data layers or administrative boundaries.

File Type | **Download Link**

File Type	Download Link
ESRI shapefile	2018_flight_info.zip (Index for 2018 flight dates)
MrSID	downloadable files (2014 Imagery- 1' Resolution)

Do you need these data in a different format? You can complete the online request form for this layer.

Kansas NG911 High Resolution OrthoImagery- 2018
FGDC Metadata
Description | Spatial | Data Structure | Data Quality | Data Source | Data Distribution | Metadata

Description

Citation

Title: Kansas NG911 High Resolution OrthoImagery- 2018
Originators: Surdex Corporation
Publication date: unknown
Data type: remote-sensing image

Description

Abstract: Digital orthophotography produced from new aerial photography captured over the course of leaf-off conditions from February 16, 2018 through April 28, 2018 as requested by the State of Kansas, Department of Administration.
Purpose: To provide assistance to the Kansas 911 Coordinating Council in providing aerial photography and non-property ownership Digital Orthophotography.

Point of Contact

Organization: Kansas Data Access and Support Center
Person: Ken Nelson
Phone: (785) 864-2000
Address type: mailing and physical
Address: DASC
Address: 1930 Constant Avenue
City: Lawrence, Kansas
State or Province: KS
Postal code: 66047
Country: US

Data Type

Data type: remote-sensing image
Native dataset environment: Version 6.2 (Build 9200) ; Esri ArcGIS 10.5.0.6491

Time Period of Data

Date: 2018
Time: unknown
Currentness reference: ground condition

Status

Data status: Complete
Update frequency: Irregular

Key Words

Kansas GIS Data The DASC Data Catalog

Over 200,000 files distributed annually

Approximately 30TB* delivered annually

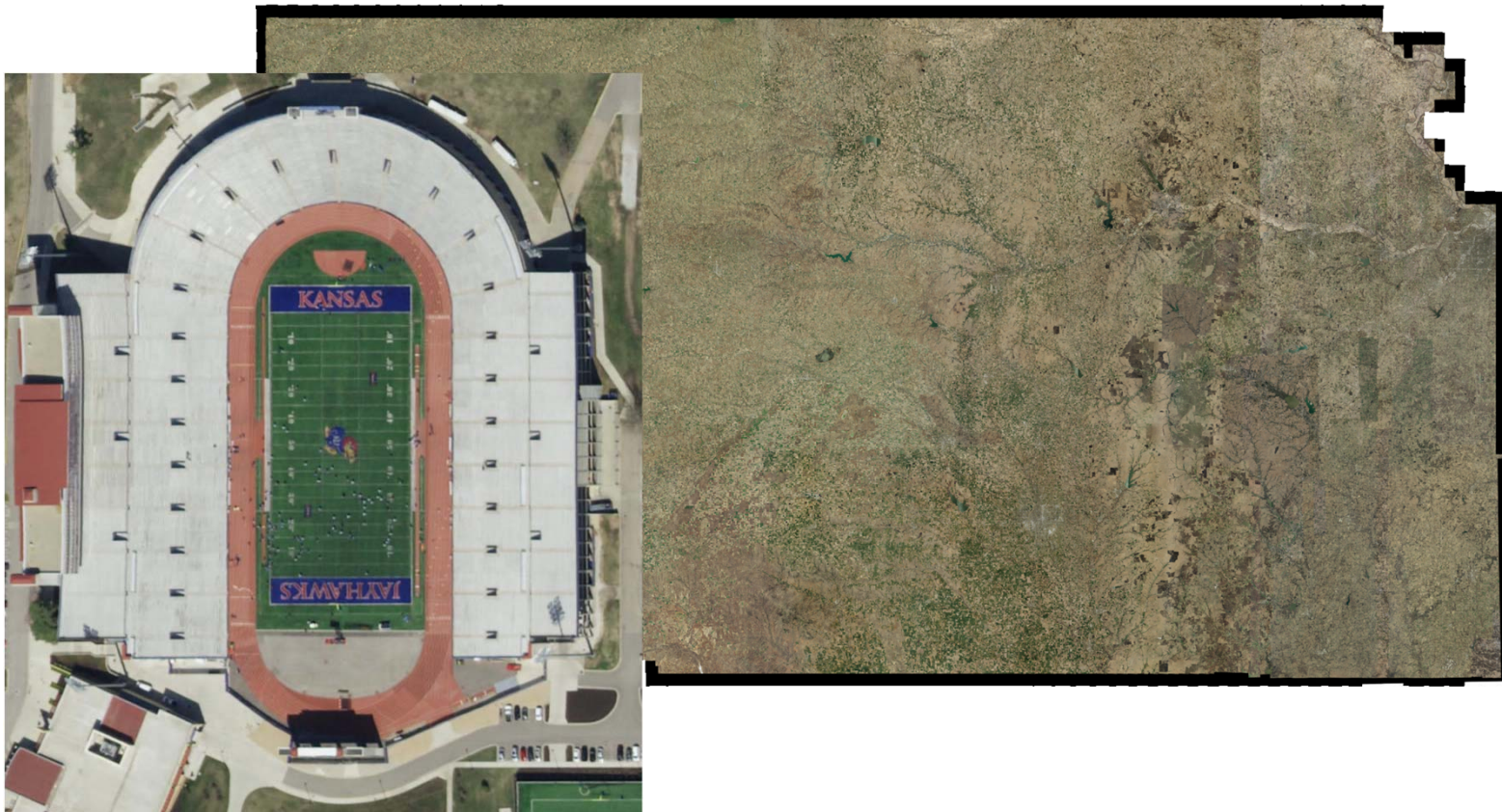
DASC stores over 11TB of geospatial data

Host over 250 map services that receive around 60 million hits annually

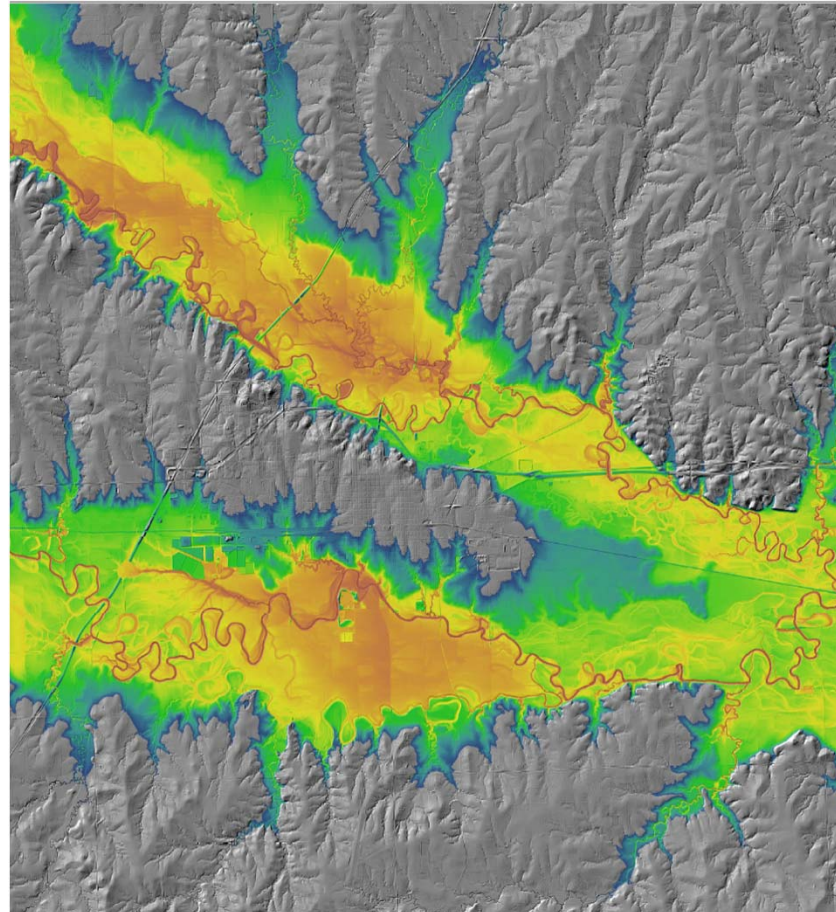
* compressed

Imagery

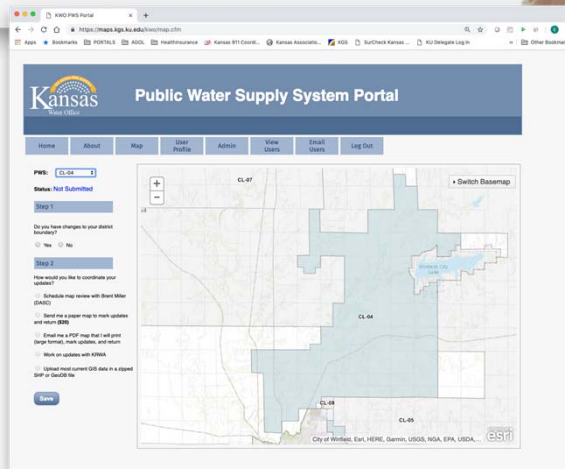
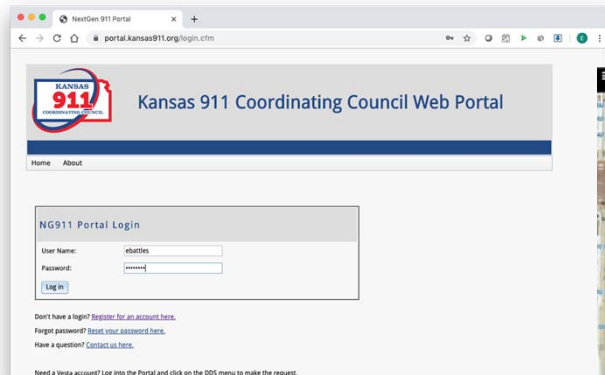
Statewide, 1 foot resolution, leaf off, natural color imagery - acquired ~2015 & 2018



LiDAR



DASC Initiatives



A few of our projects -

- Kansas Next Generation 911
- Open Records for Kansas Appraisers
- Dept of AG - Base Flood Elevation
- Kansas Water Office - Rural Water District boundaries
- KDOT Crash Reports
- Statewide Tax Unit Boundaries

Kansas Statewide Tax Unit Boundaries

Background

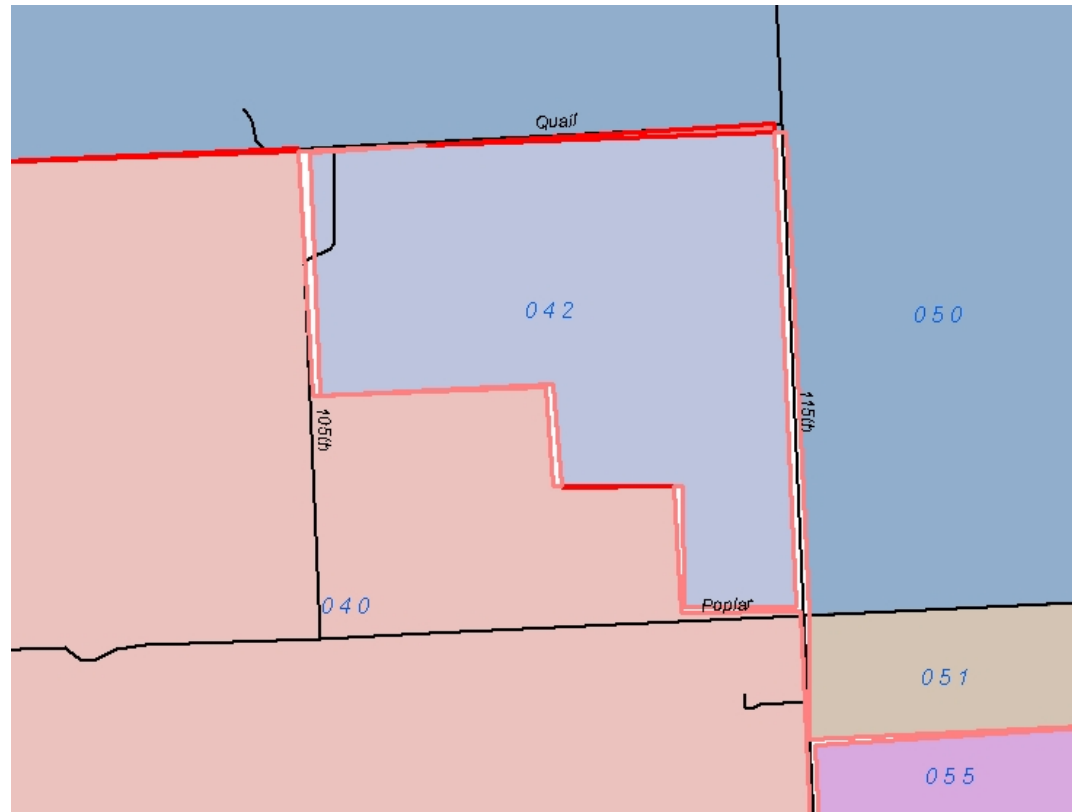
- **2009 – Proof of concept**
 - Work with PVD to develop workflow
 - Clerks training
 - Gather available data
 - Data clean up - correct data gap errors, standardize attribute information (State codes, as well as tax unit codes)
- **2010 – Establish statewide baseline GIS file**
 - DASC & PVD worked to together gathering tax unit information from Clerks separate from Certification
 - Data collected via GIS files or paper maps and verified for accuracy by Clerks
 - Clerks also submit database summary of tax units to KDOR/PVD Tax Unit database

Kansas Statewide Tax Unit Boundaries

Topology Errors

- Gaps
- Overlaps

Errors internally
and along
county
boundaries



Kansas Statewide Tax Unit Boundaries

Data Attributions issues:

Inconsistent – not all units
had the required 3 digit
state tax unit code

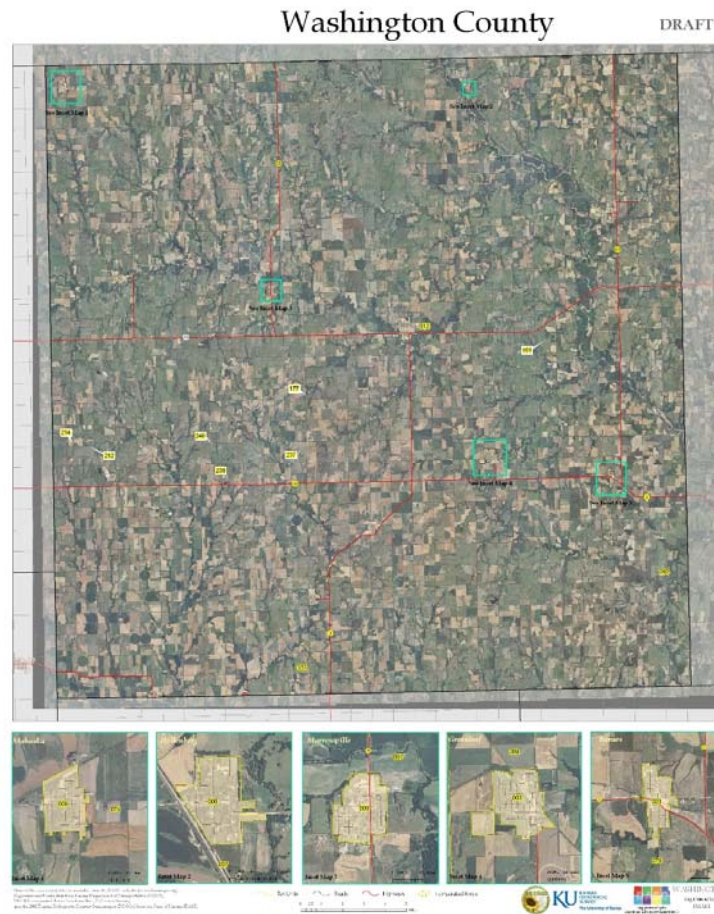
Standardization – maintaining
FIPS Codes (state & county)

Before standardization

Tax Unit
068
161
20
7
32
4A
9999

Kansas Statewide Tax Unit Boundaries

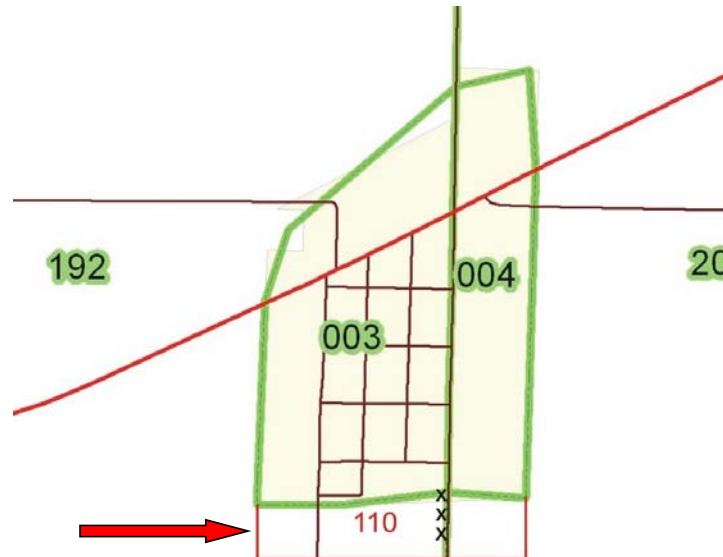
Paper Maps



Kansas Statewide Tax Unit Boundaries

Paper Maps Edit Instructions:

- Mark up the map with markers/colored pencils
- Cross out incorrect boundaries and draw new boundaries in
- Double check each tax unit number, correct if needed
- Feel free to include additional print outs or documentation!

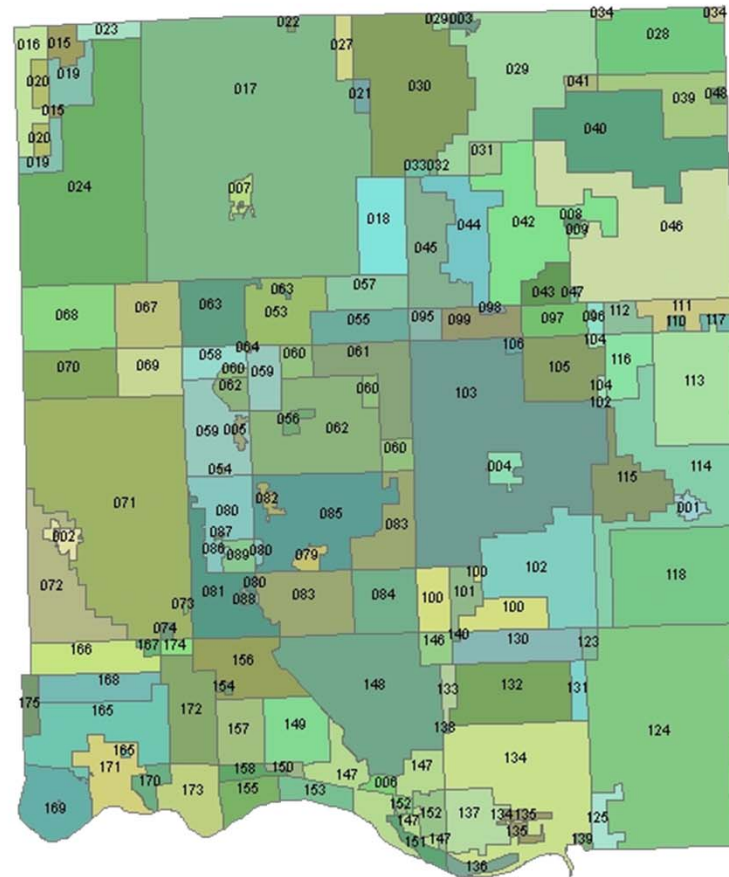


Tax unit 110 is new area outlined in red.

Kansas Statewide Tax Unit Boundaries

County GIS data Submitted to DASC

DASC incorporates GIS data into statewide GIS file and makes any corrections needed along county boundaries



Kansas Statewide Tax Unit Boundaries

2011 – First public data release

- Updates integrated into Clerk's annual tax unit Certification process
- Eliminate need for Clerks to submit paper map to KDOR/PVD
- KDOR/PVD Certification document contains a link to DASC website with on-line map viewer
- Clerks certify with KDOR/PVD & with DASC via on-line map viewer
- Total of 6 statewide GIS data files were released to the public on the DASC website between March - November

Kansas Statewide Tax Unit Boundaries


Annual Certification Process

Step 1 -
County Clerks
submit
Certification
on KDOR
website

Certification
starts on Dec 1
annually

Laura Kelly
Governor

Mark A. Burghart
Secretary of Revenue



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PERSONAL TAX BUSINESS TAX VEHICLES ALCOHOLIC BEVERAGE CONTROL PROPERTY VALUATION CONTACT US OTHER TRANSFER

Tax Unit Boundary Certification

☒ County Appraiser
☒ Director of Property Valuation, state of Kansas
☒ State Appraised Public Utility Company. The Statewide tax unit map is available for download on the link below

[Download map](#)

Date: 1/10/2019
County Number and Name:
Certificate Year: 2019

NEW as of 2011: County Clerks are no longer required to send a paper map as part of the certification. However, the clerk must access the DASC website to verify tax unit boundaries. The options include: (1) no tax unit changes, (2) request a paper map to edit, (3) a GIS file will be submitted: [Go to the DASC website](#)

Certification date:
- December 31 certification of the preceding year pursuant to K.S.A. 79 - 1468

Certification statement(s):
☒ There have been changes to boundaries due to annexations, disorganization or consolidation of taxing subdivision(s) or Unified School District(s). These are listed on the table below. Go to the DASC website to indicate changes have been made.
[Go to the DASC website](#)

City or Township Name	Tax Unit #	New or Deleted or Revised	USD #	Urban or Rural
City of	004	R	258	U
Township	110	R	258	R

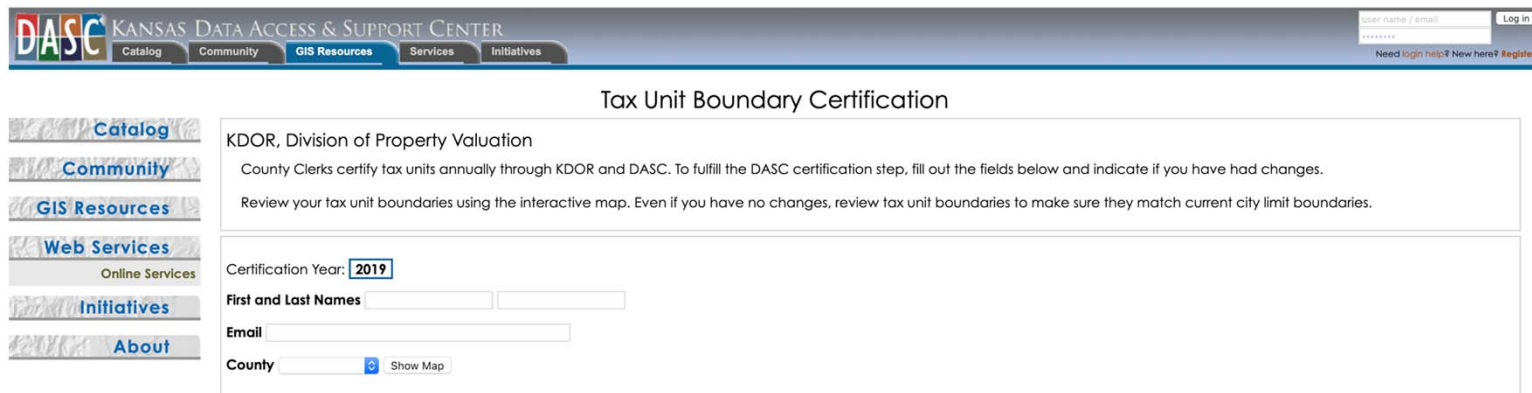
I hereby CERTIFY for Allen County the statement(s) and information of this certification, pursuant to K.S.A. 79- 1468; 79-1807(a) and (b); 19-3606 and 12-1771 et seq., for year and date as indicated above.

Kansas Statewide Tax Unit Boundaries

Annual Certification Process

Step 2 -

County Clerks submit Certification on DASC website



The screenshot shows the DASC (Kansas Data Access & Support Center) website. The header includes the DASC logo and navigation links: Catalog, Community, GIS Resources, Services, and Initiatives. A user login area is in the top right corner with fields for 'User Name / Email' and 'Password', a 'Log In' button, and links for 'Need login help?' and 'New here? Register'.

The main content area is titled 'Tax Unit Boundary Certification'. It contains the following text:

KDOR, Division of Property Valuation

County Clerks certify tax units annually through KDOR and DASC. To fulfill the DASC certification step, fill out the fields below and indicate if you have had changes.

Review your tax unit boundaries using the interactive map. Even if you have no changes, review tax unit boundaries to make sure they match current city limit boundaries.

The form includes the following fields:

- Certification Year:
- First and Last Names:
- Email:
- County:

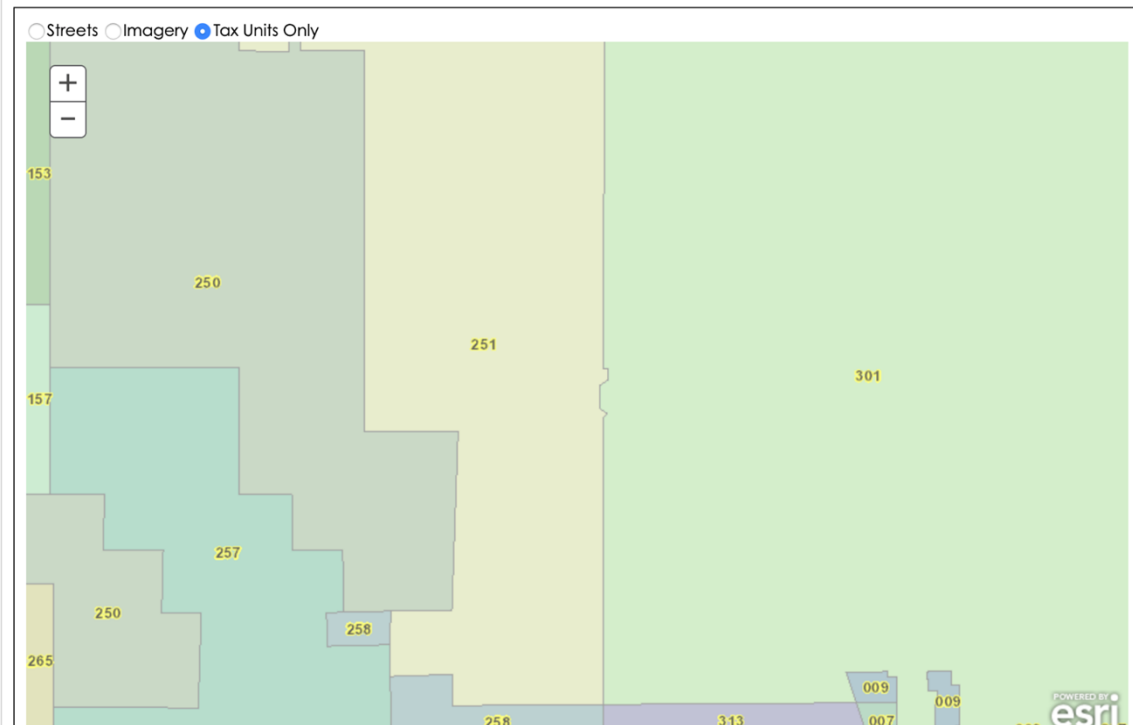
A left sidebar contains navigation links: Catalog, Community, GIS Resources, Web Services (with a sub-link 'Online Services'), Initiatives, and About.

Kansas Statewide Tax Unit Boundaries

Annual Certification Process

County
Clerks use
DASC's web
based
application
to review tax
unit
boundaries

Help:
Use the +/- on the left side of the map to zoom in or out.
Zoom in to view more detail.
Click, grab, and release map to pan.
Questions? Email or call [Brent Miller](#) or [Eileen Battles](#) at 785-864-2000.



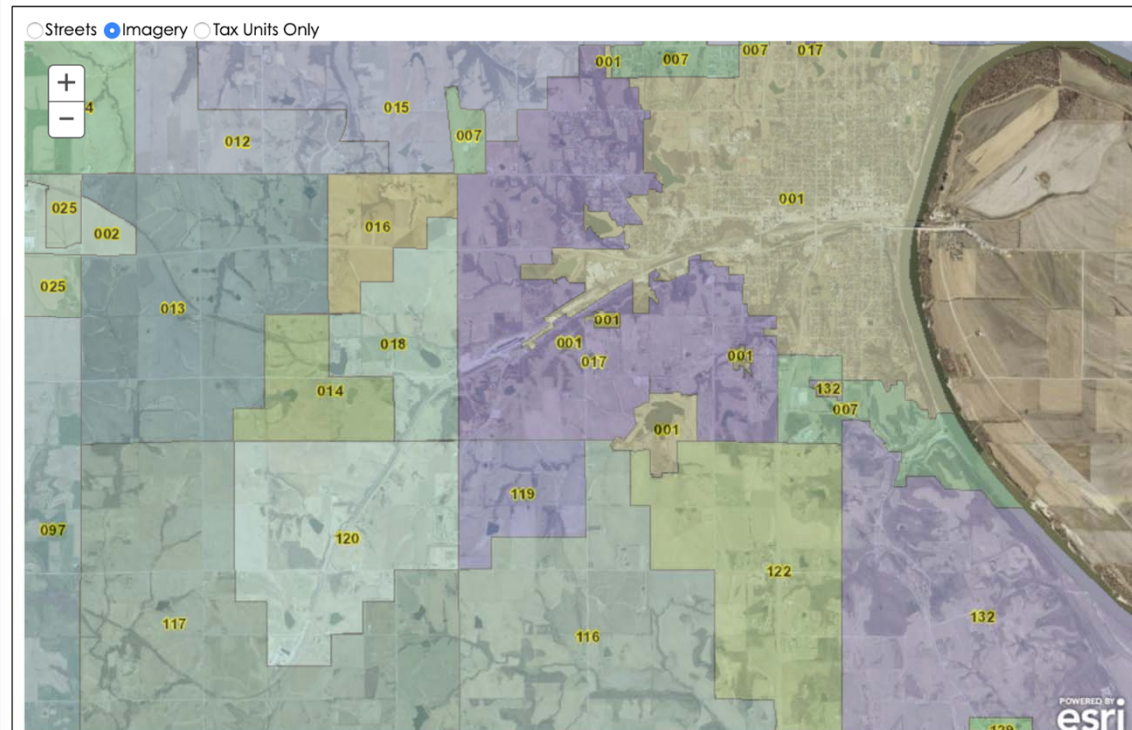
Kansas Statewide Tax Unit Boundaries

Annual Certification Process

Application includes interactive map to review tax unit boundaries

Different base map options for reference, including imagery

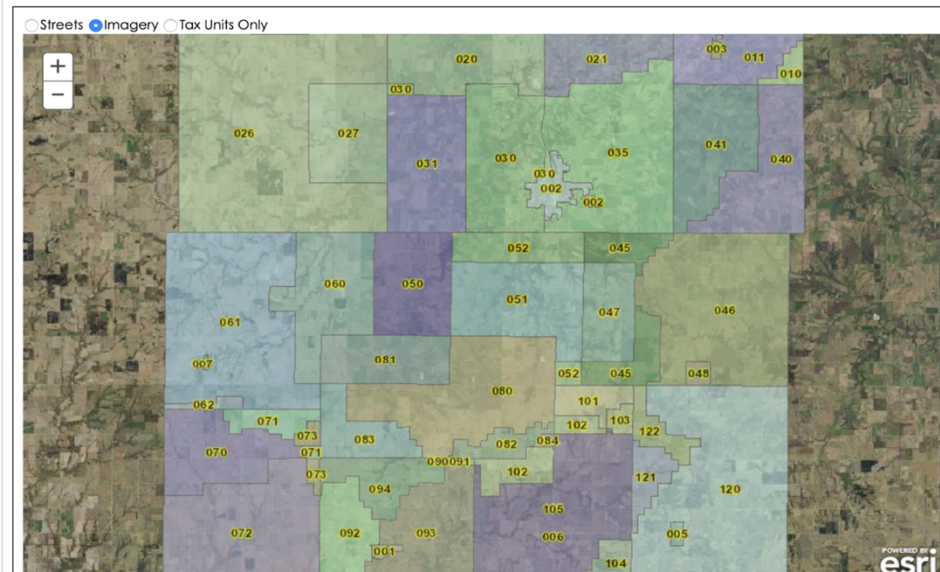
Help:
Use the +/- on the left side of the map to zoom in or out.
Zoom in to view more detail.
Click, grab, and release map to pan.
Questions? Email or call [Brent Miller](#) or [Eileen Battles](#) at 785-864-2000.



Kansas Statewide Tax Unit Boundaries

After review
is complete,
County
Clerks select
Changes or
No Changes

Help:
Use the +/- on the left side of the map to zoom in or out.
Zoom in to view more detail.
Click, grab, and release map to pan.
Questions? Email or call [Brent Miller](#) or [Eileen Battles](#) at 785-864-2000.



Last Certified on 01/31/2019.

Please choose one of the following:

- ☐ We have no changes (the online map as displayed is correct and current).
- ☐ Our tax units have changed.

Certify

Verified on 01/31/2019

Kansas Statewide Tax Unit Boundaries

Last Certified on 10/17/2019.

Please choose one of the following:

- ☐ **We have no changes** (the online map as displayed is correct and current).
- ☒ **Our tax units have changed.**
- ☐ **Please have DASC send us a paper map for editing.**
- ☐ **We have our own paper maps and will send a map with our edits to DASC.** Mail maps to Eileen Battles, 1930 Constant Ave, West Campus, Lawrence, KS 66047 as soon as possible.
- ☐ **We have changes and will submit our tax units through a GIS file.** I understand that the GIS files need to be emailed to battles@kgs.ku.edu as soon as possible.

Certify

Not Verified

Verify

After updates have been integrated into the statewide data, DASC contacts County Clerks that submitted changes to review their boundaries again to verify everything is correct.

Kansas Statewide Tax Unit Boundaries

DASC editing procedure

1 - Tax Unit GIS file submission

- County removed and replaced with new data

2 - Parcel GIS file submission

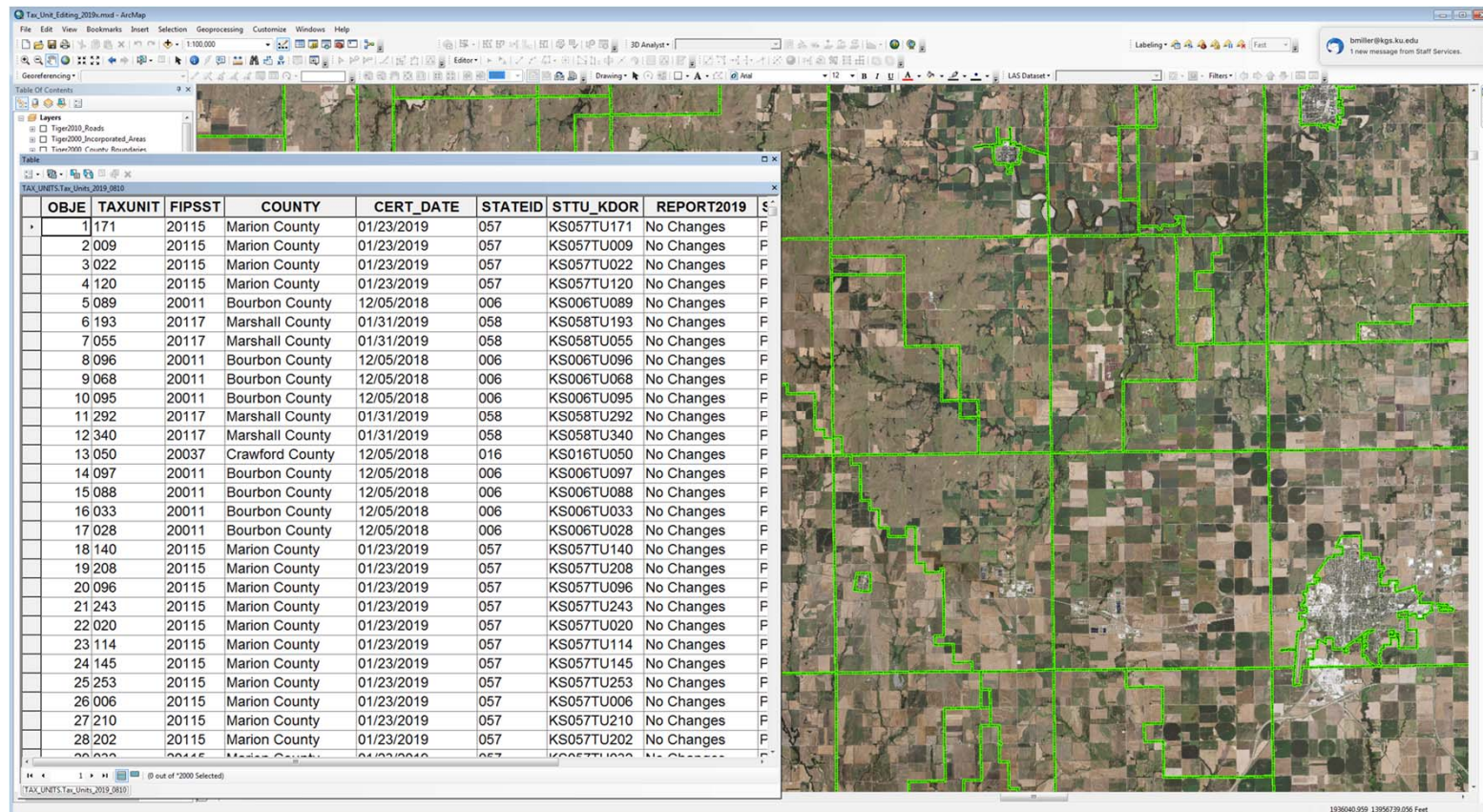
- Heads up digitizing, boundary comparison

3 - Paper map submission

- Heads up digitizing, PDF review

Final step, clean up topology errors and confirm no null values.

Kansas Statewide Tax Unit Boundaries



Kansas Statewide Tax Unit Boundaries

Statewide GIS file released annually on DASC website by March 1

The screenshot shows the DASC Kansas Data Access & Support Center website. The main navigation bar includes 'Catalog', 'Community', 'GIS Resources', 'Services', and 'Initiatives'. The 'Catalog' page is active, displaying a search bar and a list of categories on the left. The 'Tax Units' category is selected, showing a table of data files for download. The table lists various ESRI shapefiles and KML files for different years, along with a link to download all files from ArcGIS Online.

File Type	Download Link
ESRI shapefile	Tax_Units_2011_Final.zip (2011)
ESRI shapefile	Tax_Units_2012_Final.zip (2012)
ESRI shapefile	Tax_Units_2013_Final.zip (2013)
ESRI shapefile	Tax_Units_2014_Final.zip (2014)
ESRI shapefile	Tax_Units_2015_Final.zip (2015)
ESRI shapefile	Tax_Units_2016_Final.zip (2016)
ESRI shapefile	Tax_Units_2017_Final.zip (2017)
ESRI shapefile	Tax_Units_2018_Final.zip (2018)
KML	Tax_Units_2019_1007.kmz (2019 - KMZ)
ESRI shapefile	Tax_Units_2019_1007.zip (2019)
ArcGIS Online	downloadable files (ARCGIS Online Resource)

There have been 6 updates released in 2019

Kansas Statewide Tax Unit Boundaries

2019 Statistics

- All 105 counties submitted a Certification through PVD & DASC
- Submitted Certifications:
 - 29 GIS
 - 5 Paper
 - 71 No Changes
- Clerks familiar with DASC web interface
- Saving county and KDOR/PVD staff time and resources
- GIS data publicly available for download 24/7

Kansas Statewide Tax Unit Boundaries

Annual KDOR/PVD County Clerk Training Classes

- September
 - Classes offered in six different locations across the state

Annual KDOR/PVD and DASC Quality Assurance (QA)

- November
 - KDOR/PVD tax unit database
 - Statewide GIS data
 - Identify any inconsistencies
 - Communicate with County Clerks if corrections needed

Kansas Statewide Tax Unit Boundaries

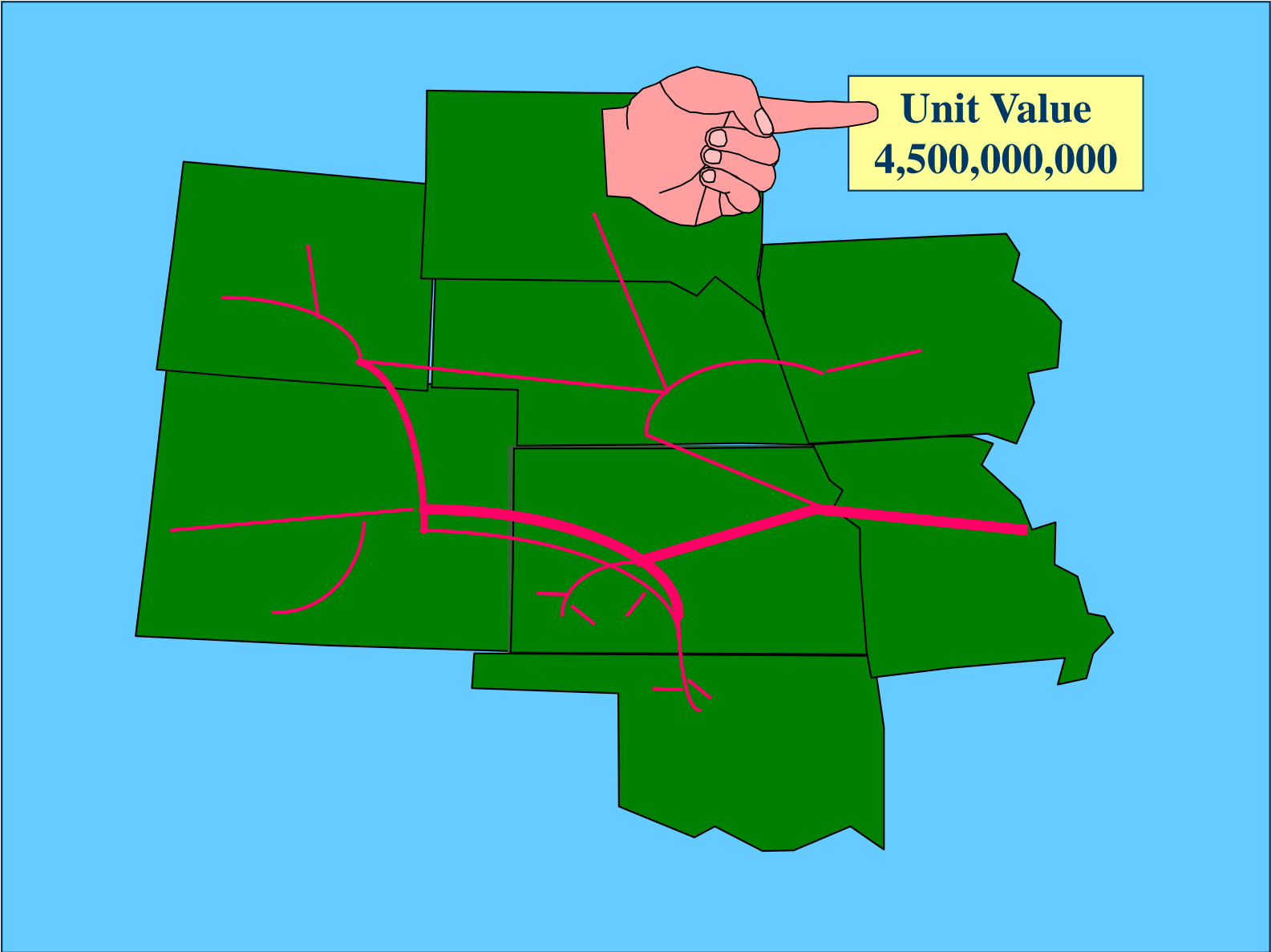
Lessons learned:

- Partnership - GIS submissions process integrated into KDOR/PVD existing certification workflow
- Communication - training, presentations, webinars, handouts, etc
- Quality Control - verify tax units are valid and certified with Revenue
- Heavy lift at beginning of project - compiling data and introducing new step to Clerks
- Maintenance - Educating new Clerks

REMAINING STEPS IN THE UNIT VALUE PROCESS

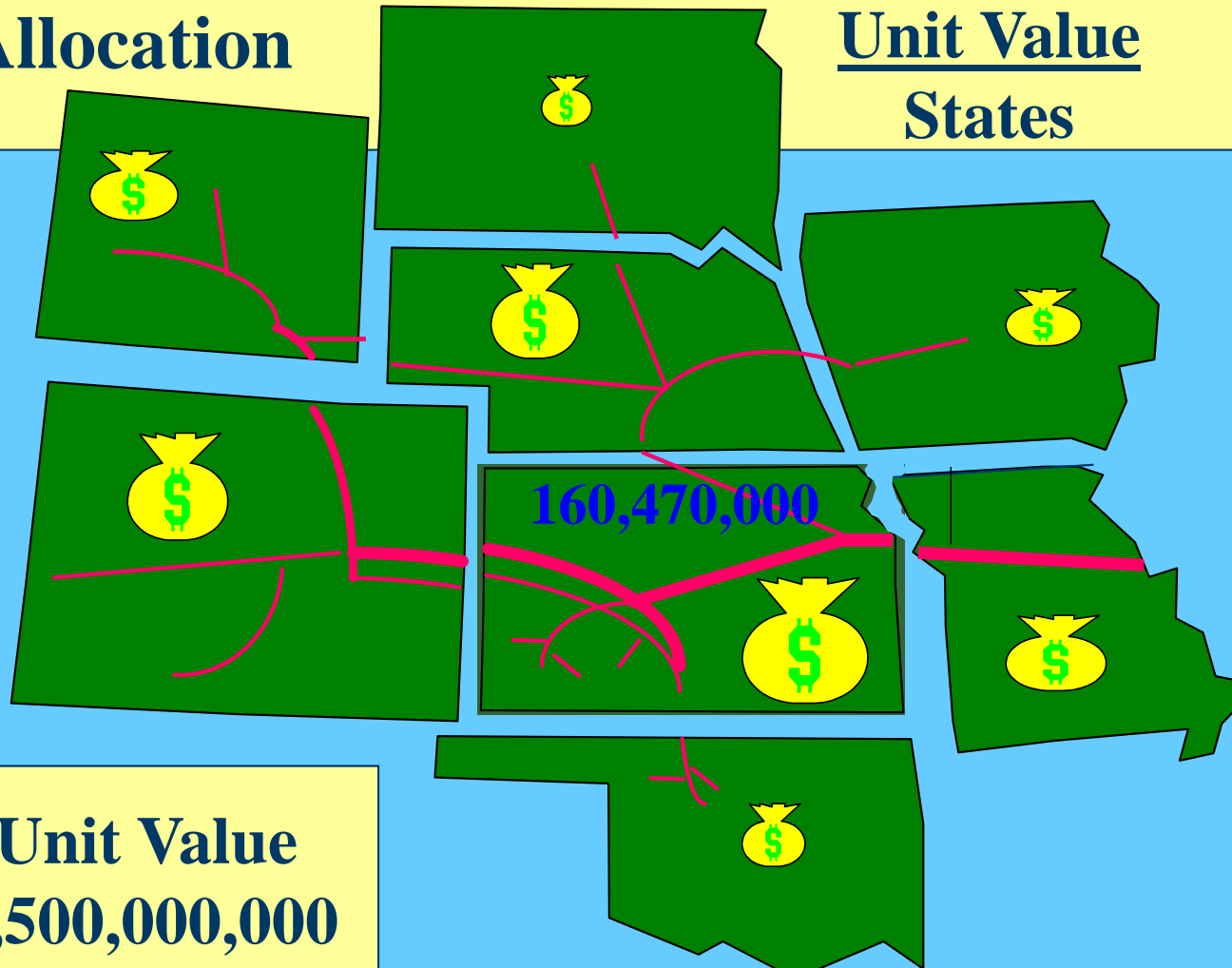
Allocation: The goal of allocation is to assign a reasonable portion of the unit value to the state

Distribution: The goal of distribution is to assign a reasonable portion of the Allocated unit value to each Taxing Unit

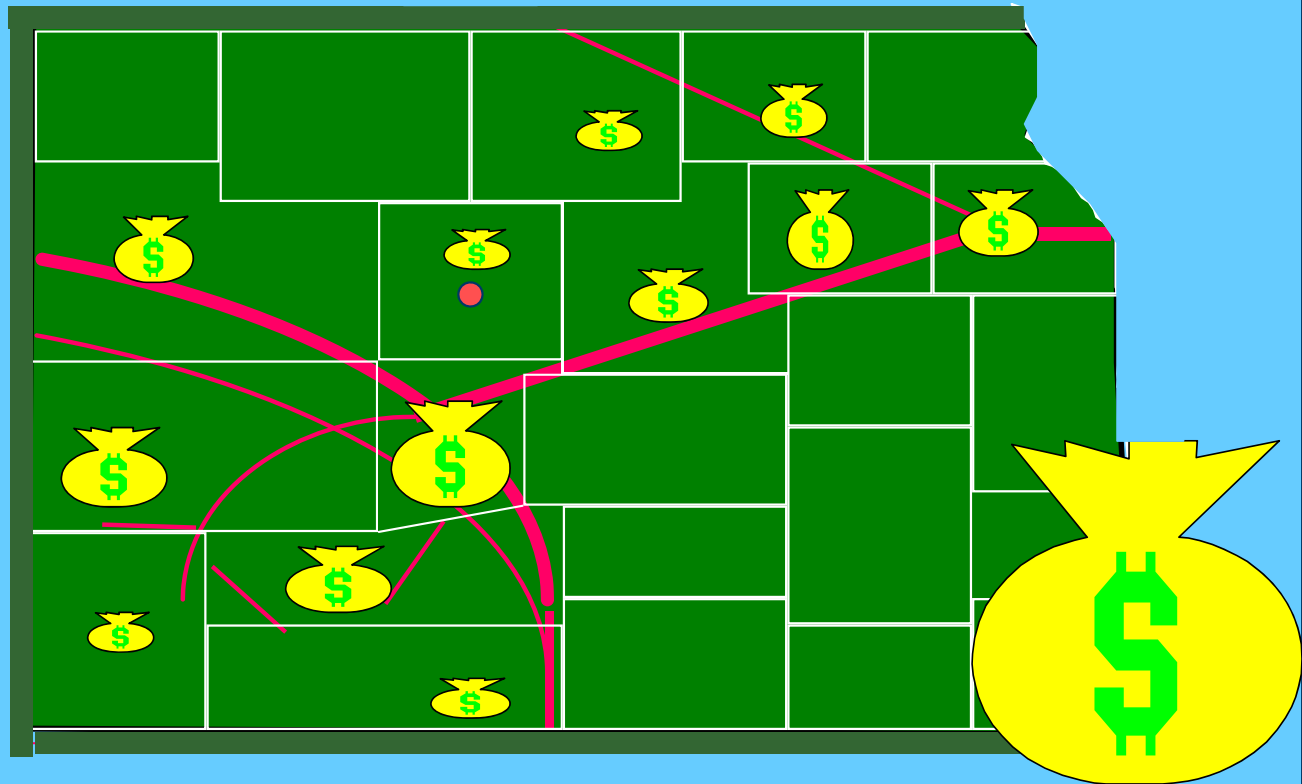


Allocation

**Unit Value
States**



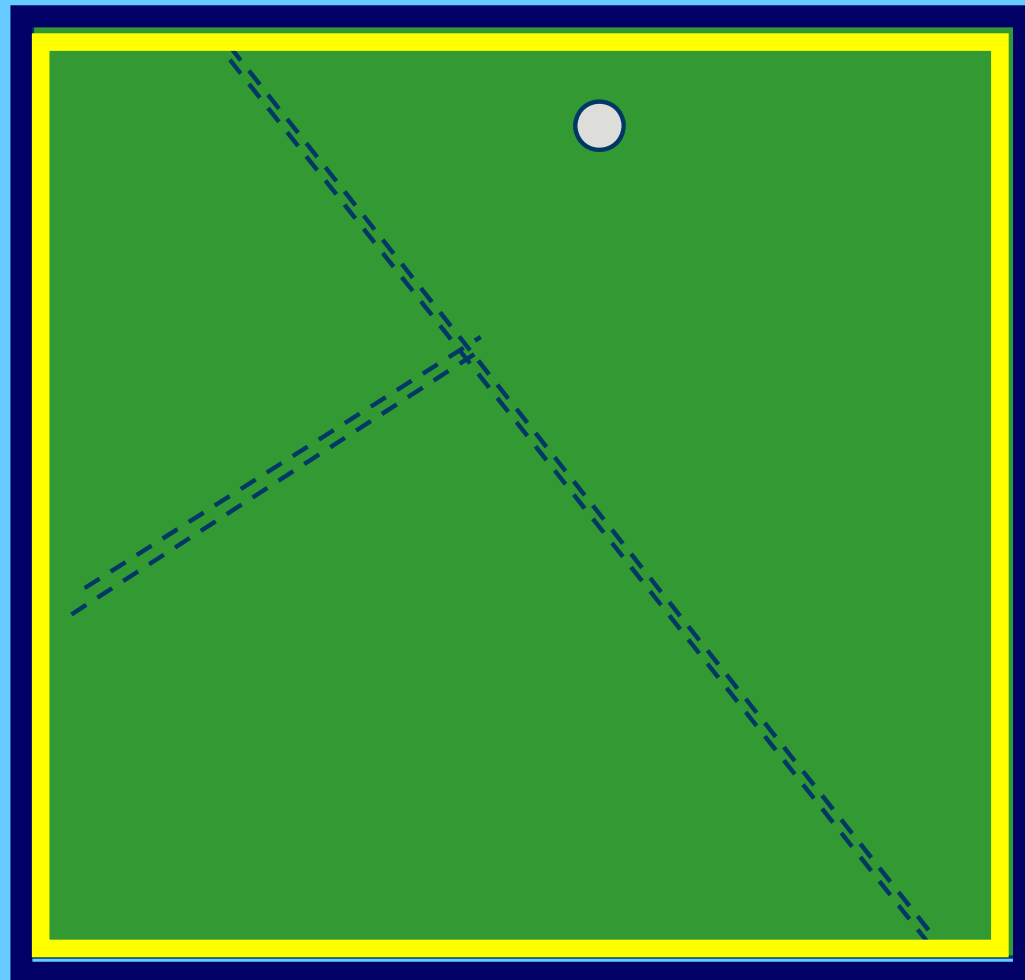
**The Allocated \$ to the State Must then be
Distributed or Apportioned within the State**



State 0.15 mi

County 0.33 mi

COUNTY



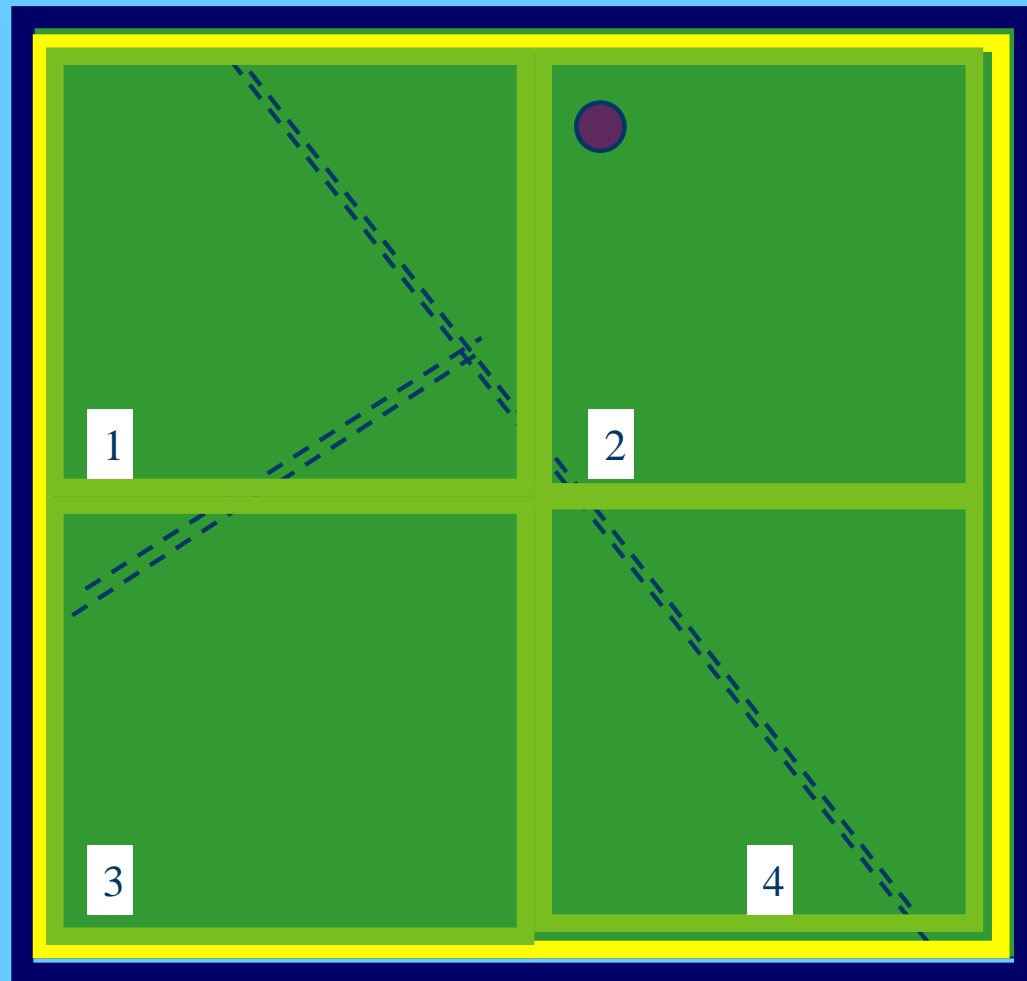
State 0.15 mi

County 0.33 mi

School
SD #1, 2, 3,4

SD #1 - 0.66 mi
SD #2 - 0.75 mi
SD #3 - 0.48 mi
SD #4 - 0.62 mi

COUNTY



State

County

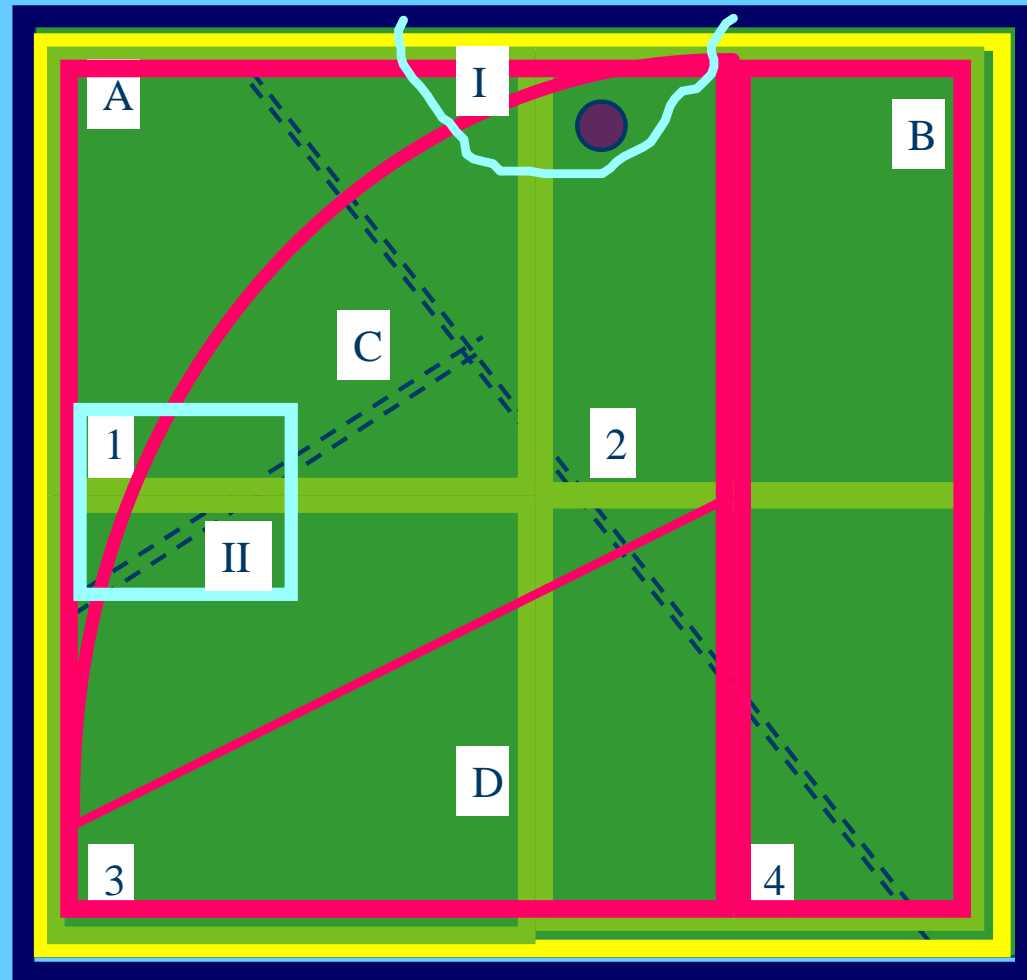
School
SD #1, 2, 3,4

Fire District
FD #A, B, C, D

City
CY# I & II

CT #I - 0.28 mi
CT #II - 0.22 mi

COUNTY



State

County

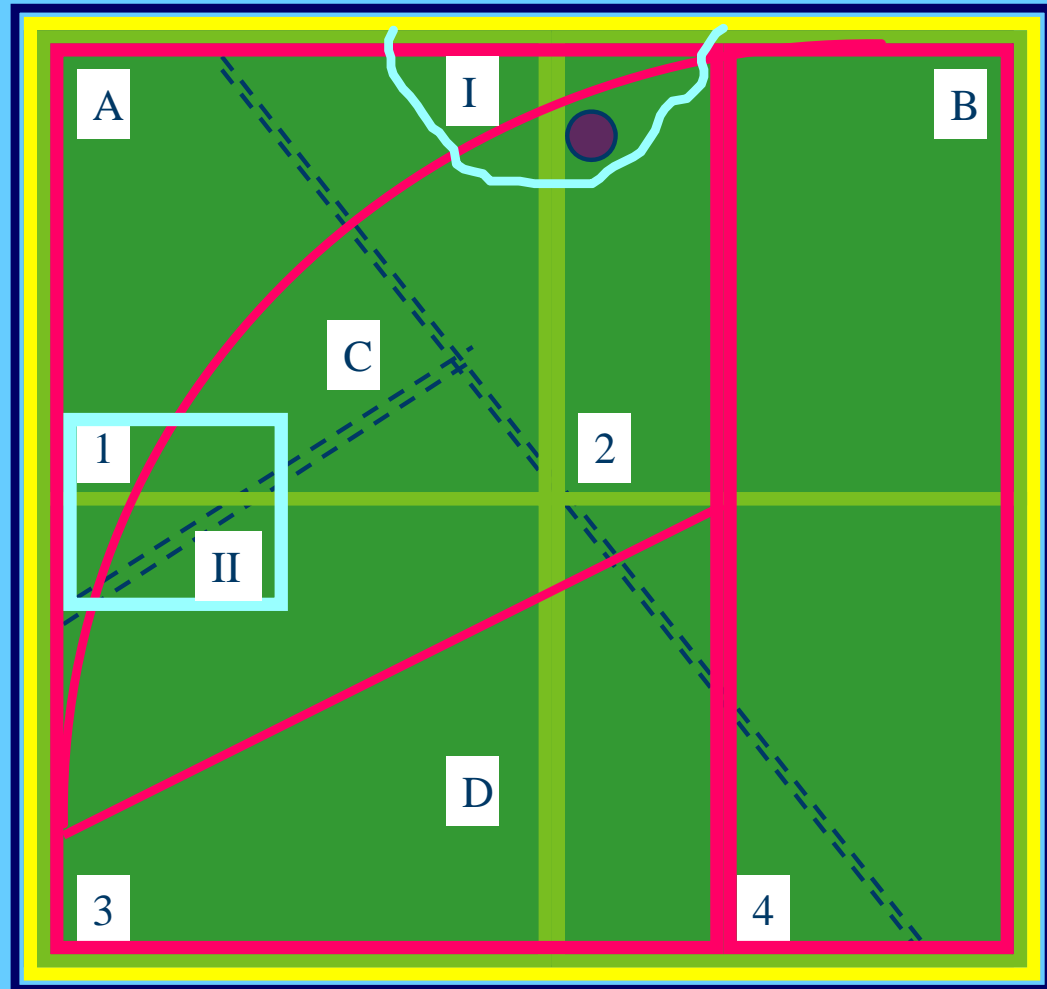
School
SD #1, 2, 3,4

Fire District
FD #A, B, C, D

City
CY# I & II

Township
Library
Watershed
Sewer &
a dozen more

COUNTY



State

County

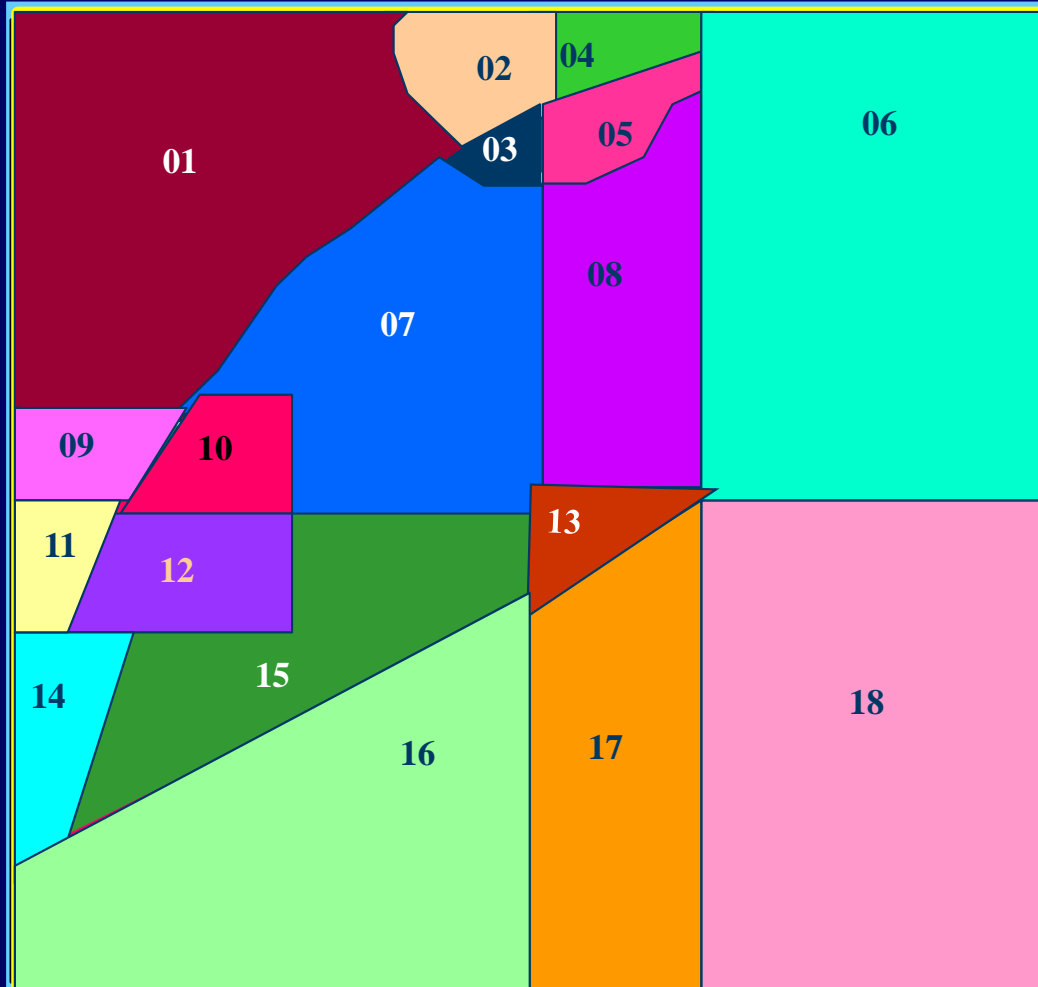
School
SD #1, 2, 3,4

Fire District
FD #A, B, C, D

City
CY# I & II

Township
Library
Watershed
Sewer &
a dozen more

Distribution by Taxing Unit



REQUIREMENTS

- Equal 100%
- Data readily available
 - Some sort of Cost is most common
- Suitable for application to all taxing jurisdictions
- Lead to a plausible conclusion

ALLOCATION METHODS...

- Property Elements (cost, track miles) vs. Use Elements (revenue, NOI)
 - ❖ Preliminary, planning data collection and analysis
- Different allocations for different industries

ALLOCATION METHODS...

➤ Dictated by State law or policy

80%	Gross Plant, Property and Equipment
10%	Total Miles of Pipe (in 2" equivalent units)
10%	Total Traffic Units (MCF)

60%	Gross plant in service
15%	Miles of pipe (inch equivalent 15%;
25%	Barrel Miles

75%	Original Cost
20%	Barrel Miles
5%	Terminal Activity

75%	Gross plant in service
25%	Barrel Miles

Kansas Allocation – Original Cost

shall be assigned an assessed value, in proportion to original cost thereof

	2016	2015
Unit Value	\$4,500,000,000	\$3,500,000,000
KS Investment	\$239,866,369	\$238,831,461
System Inv.	\$6,726,485,145	\$4,813,545,678
Allocation	0.035660	0.049617
KS Value	\$160,470,000	\$173,660,000

<u>UNIT VALUE</u>	2016 YEAR	2015 YEAR
Director's Unit Value	1,600,000,000	1,500,000,000
<u>ALLOCATION</u>		
Kansas Investment	4,300,000,000	3,600,000,000
System Investment	4,500,000,000	3,800,000,000
KS Allocation Factor	0.96	0.95
<u>TAXABLE PROPERTY ALLOCATION</u>		
KS Exempt Property	925,000,000	450,000,000
KS Taxable Property	3,375,000,000	3,150,000,000
System Investment	4,500,000,000	3,800,000,000
KS Taxable Allocation Factor	0.750000	0.828947
KS Value	1,528,889,600	1,421,052,000
Taxable Property Value	1,200,000,000	1,243,420,500
Exempt Property Value	328,889,600	177,631,500
Assessment Rate	33%	33%
Kansas Taxable Assessed Value	396,000,000	410,328,765

POINTS TO REMEMBER

- Most appraisal authorities agree that the unit value concept is the most appropriate way to value the property of a public utility company located in multiple taxing jurisdictions...
- Apportionment of unit values to taxing districts are assignments of value - not valuations themselves
- The market value of a fractional portion of the unit cannot be determined by allocation/distribution
- Sales of segments of the unit usually bear no relationship to the value of the whole unit

Contact

Kansas Department of Revenue/Division of Property Valuation

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Public Utility Section
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Kansas Data Access & Support Center (DASC)

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Manager
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battles@kgs.ku.edu

Brent Miller
GIS Specialist
785-864-2000
bmiller@kgs.ku.edu

Break



State Assessed Property and GIS

Holly Soderbeck | Appeals Officer



Working together to fund Minnesota's future | www.revenue.state.mn.us

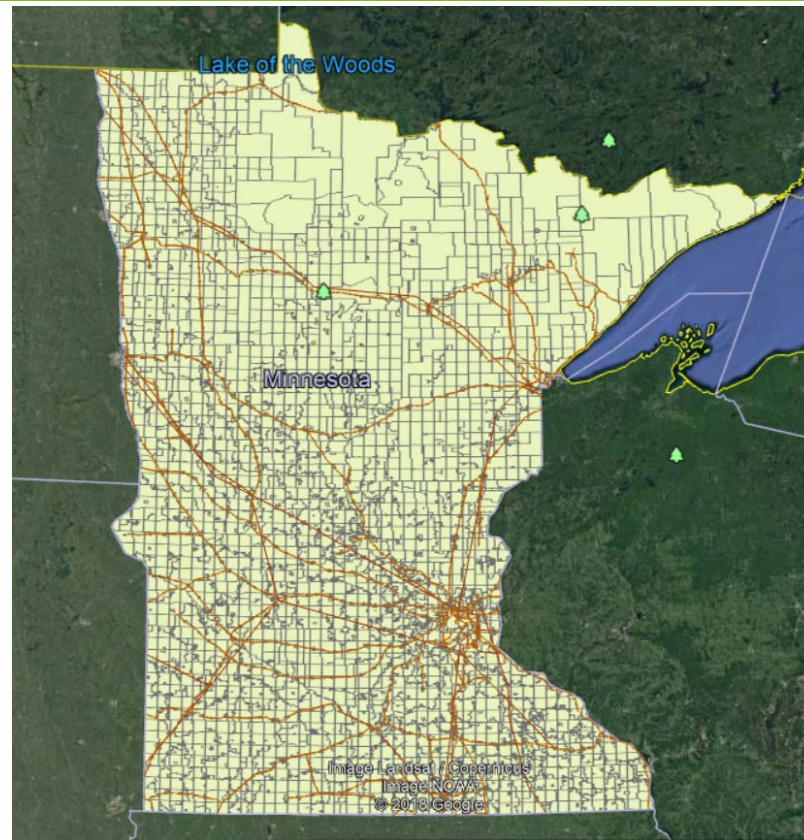
Geospatial Information System

- Organize
- Communicate
- Understand
- Collaborate

How can GIS help with reporting property?

- Central location
- Consistent boundaries
- Sharing information

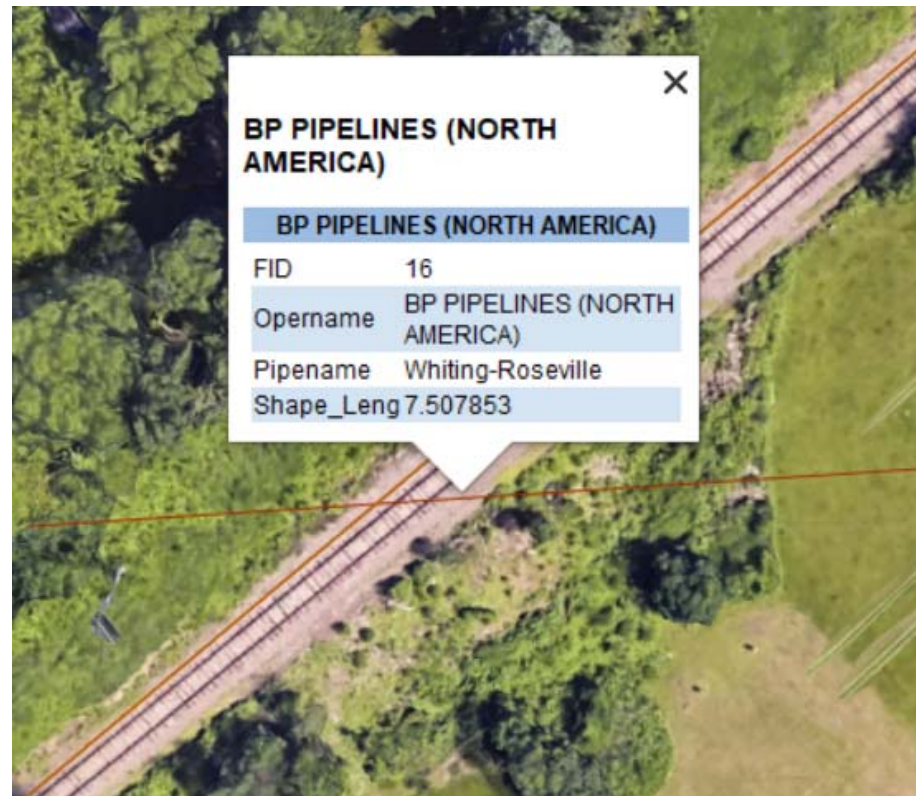
GIS Examples



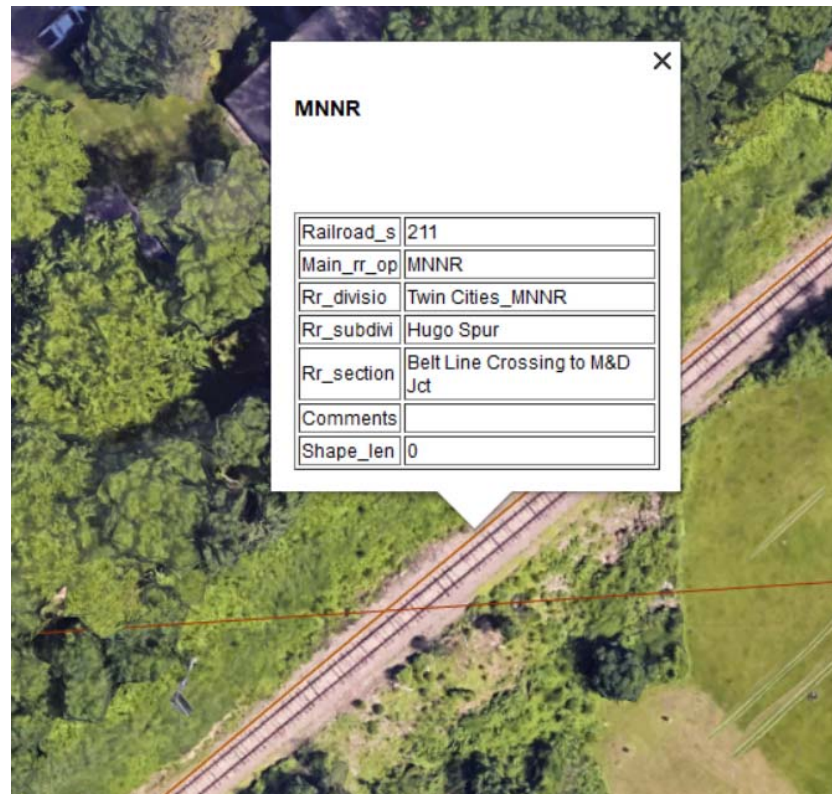
GIS Examples



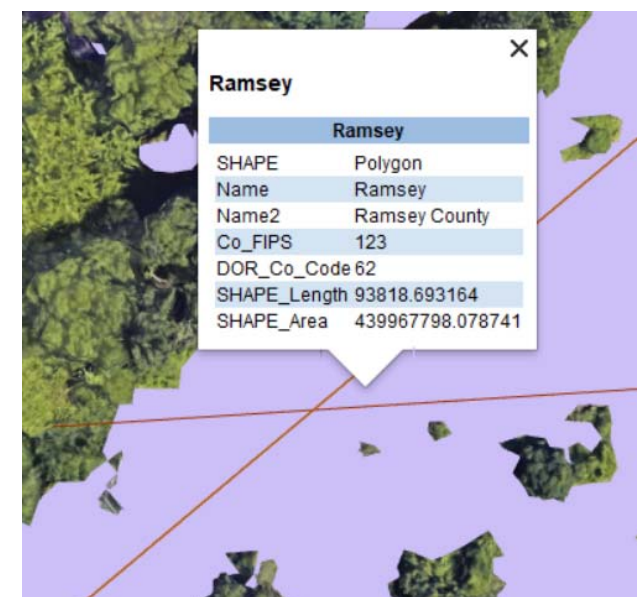
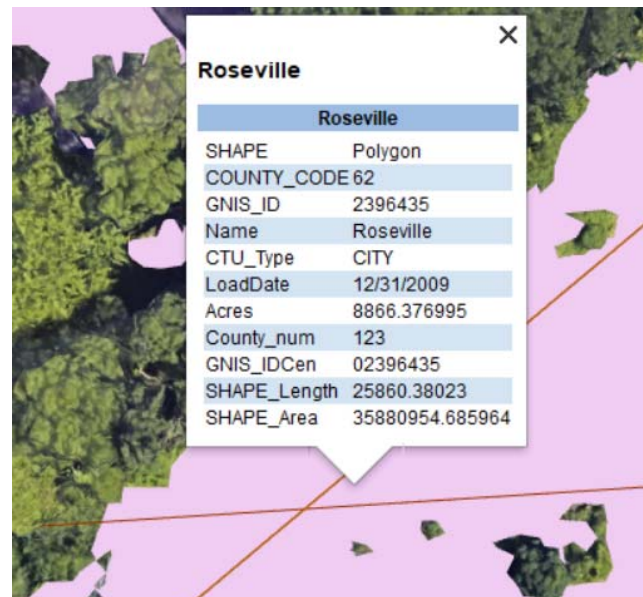
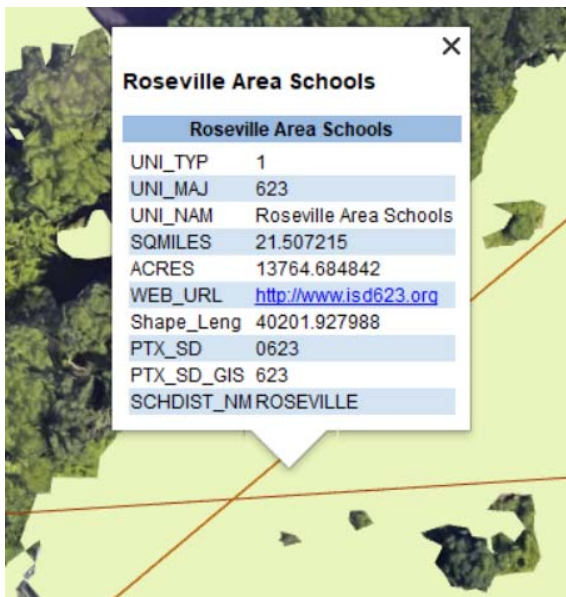
GIS Examples



GIS Examples




GIS Examples




Statewide GIS Resources



Search 

Individuals Businesses Tax Professionals Governments Policy & Research Fraud


MENU

Geographic Information System (GIS) Resources for Property Tax Mapping

The department does not currently have a GIS map that specifically identifies unique taxing areas for utility, pipeline, or railroad operating property. The following GIS resources may help identify these types of properties and common jurisdiction boundaries.

GIS Mapping Resources

Interactive Property Tax Data

Feedback

Contact Info

EMAIL
[Contact form](#)

PHONE
651-556-6091

HOURS [\[+\]](#)

ADDRESS [\[+\]](#)

Last Updated

September 25, 2019

Panel

Panelists:

- Anne Grunert, Brown County – Assessor
- Becky Nordskog, ALLETE – Tax Department
- Gale Zimmermann – Property Tax Compliance Officer (Department)
- John Savicky – Union Pacific Railroad Company, Manager-Property Tax
- Mike Zabinski, PRISM – Research Analysis Specialist (Department)
- Rachel Koch, Tax Research – Research Analysis Specialist (Department)

Break-out Sessions

Thank you!

State Assessed Property Section

sa.property@state.mn.us