

# 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, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Filing Extensions for State Assessed Property** into the Search box.

## Certification Form

You must complete, sign, scan, and email the Certification by Utility, Cooperative, or Pipeline Company with your Property Record Report each year. To find the certification form, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Utility and Pipeline Property Administration** into the Search box.

## 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 go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Power Line Credits** into the Search box.

## Special Instructions for Certain Cooperatives

Some electric cooperative associations pay \$10 per 100 members annually (commonly referred to as the REA Membership Tax) instead of paying property taxes on their electric distribution lines located outside of a city.

For those cooperative associations, information provided on the Property Record Report must both:

- Be aggregated to the unique taxing jurisdiction level
- Exclude information related to property subject to the REA Membership Tax

Unique taxing jurisdiction means the geographic area subject to the same set of local tax rates.

If a county assigned you a personal property ID or parcel ID to your property based on a unique taxing area (most common for personal property), report the ID assigned by the county. Report the unique taxing jurisdiction number in Column C if you do not have a parcel or personal property ID.

In order to find the unique taxing jurisdiction number, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **PRISM** into the Search box. Then download the Property Record Information System (PRISM) Code Table under **Instructions and Documentation** on the page.

List the code of the location of your property in the following order:

1. County Code (2 digits)
2. City Town Code (4 digits)
3. School District Code (4 digits)
4. TIF Location Code (3 digits)
5. Special Taxing District Code (3 digits)

If the property is located in more than one special taxing district, list each special taxing district code.

## Example

A property is located in Aitkin County, Aitkin Township, Aitkin school district, Region 3 (Arrowhead) Regional Development Commission Special Taxing District, Northwest Carlton County Emergency Medical Services District, and not in a TIF District.

	County	City Town	School District	TIF Location	Special Taxing District	Special Taxing District
Location	Aitkin	Aitkin Township	Aitkin	Not in TIF District	Region 3 (Arrowhead) Regional Development Commission	Northwest Carlton County Emergency Medical Services
Code	01	0001	0001	N/A	301	571

The unique taxing jurisdiction number is 0100010001301571.

If you do not know this information, contact the county auditor where the property is located.

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## 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/Unique Taxing Jurisdiction Number is the parcel ID or personal property ID assigned by the county and used to identify the property's location. You must fill out this field.  
If you are an electric cooperative that pays the REA Membership Tax, you can report the unique taxing jurisdiction number instead of a parcel or personal property ID. See the Special Instructions for Certain Cooperatives Section for more information.
- **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, Retired or Pre-existing 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, go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Utility Property Type** into the Search box.

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 ≥ 69kV City or Org Twp** – Electric Transmission Lines 69kV or more Inside a City or Organized Township

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- **Elec Transm  $\geq 69\text{kV}$  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  $\geq 200\text{kV}$  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  $\geq 200\text{kV}$  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** – 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.
- **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](mailto:sa.property@state.mn.us). We will not accept other formats.

## Questions

Email questions to [sa.property@state.mn.us](mailto: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.