

Starting at 9:30 A.M.

2022 State Assessed Property Fall Forum



2022 State Assessed Property Fall Forum

November 15, 2022

Disclaimer

This presentation is for educational purposes only and does not provide tax advice. It is meant to accompany an oral presentation 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 or consult a tax professional.

- Department updates
- Walkthrough of Utility & Pipeline Valuation Process
- Walkthrough of Railroad Valuation Process
- Lunch
- County Role & Perspective
- PRISM
- Panel Discussion

Send private chat to the host with:

- Name
- Employer
- Assessor License Number



The State Assessed Property Section is hosting the 2022 Fall Forum.

Date: November 15, 2022

Time: 9:30 a.m. - 3:30 p.m. Central Time

Location: Online via WebEx

Register: [Visit the State Assessed Property Forums webpage for registration.](#)

Continuing Education Hours: The forum is approved for 5 continuing education hours for all licensed Minnesota assessors. For current Accredited Minnesota Assessors and Senior Accredited Minnesota Assessors, these continuing education hours will also be applied towards the 30-hour PACE (Professional Assessment Certification & Education) requirement, which is found in Minnesota Statutes, section 273.0755.

Visit our website:
www.revenue.state.mn.us



STAY CONNECTED:



Virtual Room

Sign in to your account

Email Address

Password

[Reset Password](#)

By signing into this system, you are agreeing the username and password belong to you and have not been shared with others.

Sign In

- Welcome Dan Lundgren to State Assessed Property
- High level demo of e-services
- Discuss the Rev188

Department Updates

REV188



Form REV188, State Assessed Property Email Authorization

Read instructions before completing this form.

Organization	Organization Name		Minnesota or Federal Employer Identification Number (FEIN)	
	Street Address or PO Box		Phone Number	
	Apt. or Suite		Fax Number	
	City	State	ZIP Code	Email Address

Recipient	Name of Person/Group to Receive Orders, Certification, or Notices by Email		Title or Group Name	
	Email Address		Expiration Date (Leave blank if authority granted indefinitely)	
	Signature		Date	

Signature	This authorization is not valid until it is signed and dated by someone with legal authority to sign agreements on behalf of the organization. I certify that I have the legal authority to sign this form.		
	Signature	Print Name and Title	Date

Send a signed copy of this form to the department:
Mail: Minnesota Department of Revenue, Mail Station 7703, 600 N. Robert St., St. Paul, MN 55146
Fax: 651-556-5210
Email: MNDOR.POA@state.mn.us

Form REV188 Instructions

Purpose of This Form

By signing this form, you authorize the Minnesota Department of Revenue to send orders, certifications, and notices to the identified recipient by email, that are otherwise required to be sent by first class mail.

This form does not authorize the department to send orders, certifications, and notices by email to anyone other than the recipient unless there is a valid authorization on file.

This authorization is not valid until it is signed and dated by both the recipient and authorized signer. In some cases the authorized recipient may also be the authorized signer.

We may request additional information as needed.

Recipient

The authorized recipient can be an individual or group. If the authorized recipient is a group, the recipient's signature may be anyone with access to the group email.

If the recipient should change, we ask that you update us on the changes by email at sa.property@state.mn.us

Expiration

This authorization remains in effect until it expires, if indicated above, or is removed in writing. You may remove this authorization at any time.

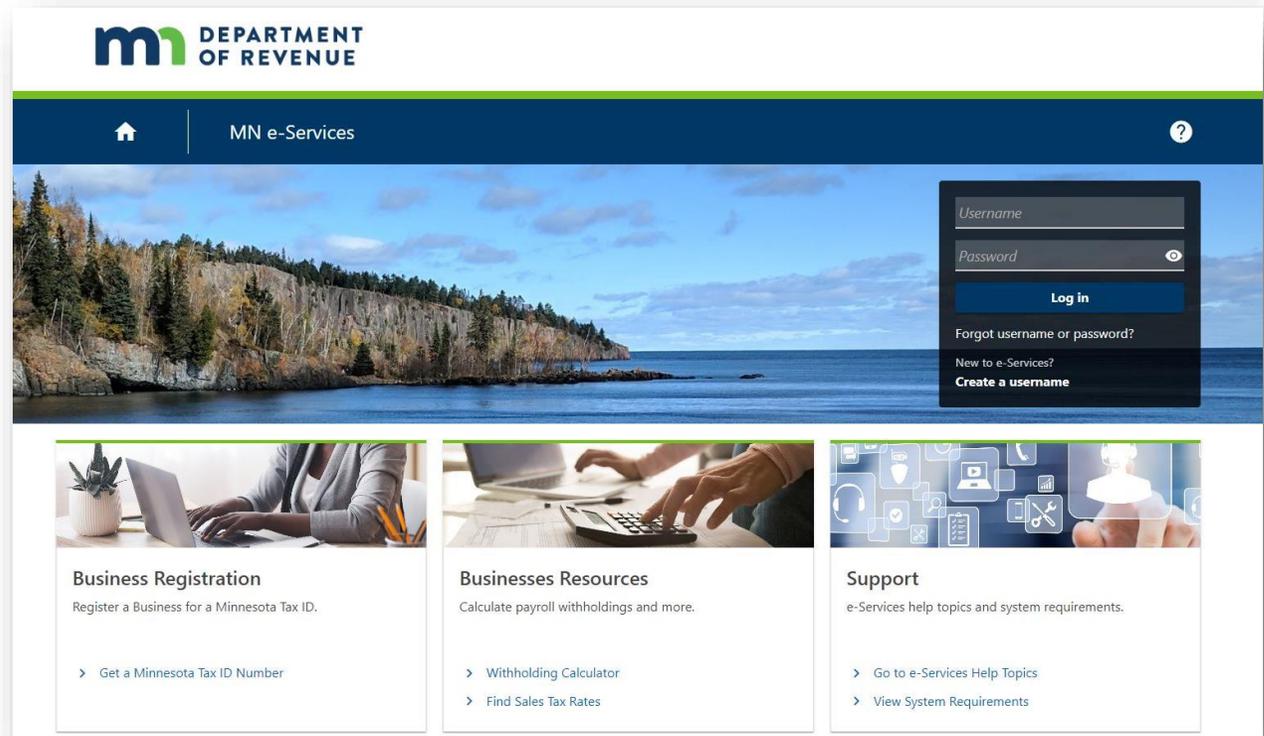
Questions?

Website: www.revenue.state.mn.us
Email: sa.property@state.mn.us
Phone: 651-556-6091

Utility & Pipeline to e-Services

Utility & Pipeline - Migration to e-Services

- Expected for 2024 AY
- Reports filed in e-Services
- Added Security – (No more emailing/mailed reports, certifications, etc.)



Energy Production Taxes





Utility and Pipeline Valuation Process

1. Utility & Pipeline Property
2. Unit Valuation
3. Reports
4. Issuing Market Values to Counties and Companies
5. Recap/Timeline
6. Webpages

Utility & Pipeline Property

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.



Examples of Utility & Pipeline Property

Electric



Substation



Transmission Line



Distribution Line

Examples of Utility & Pipeline Property

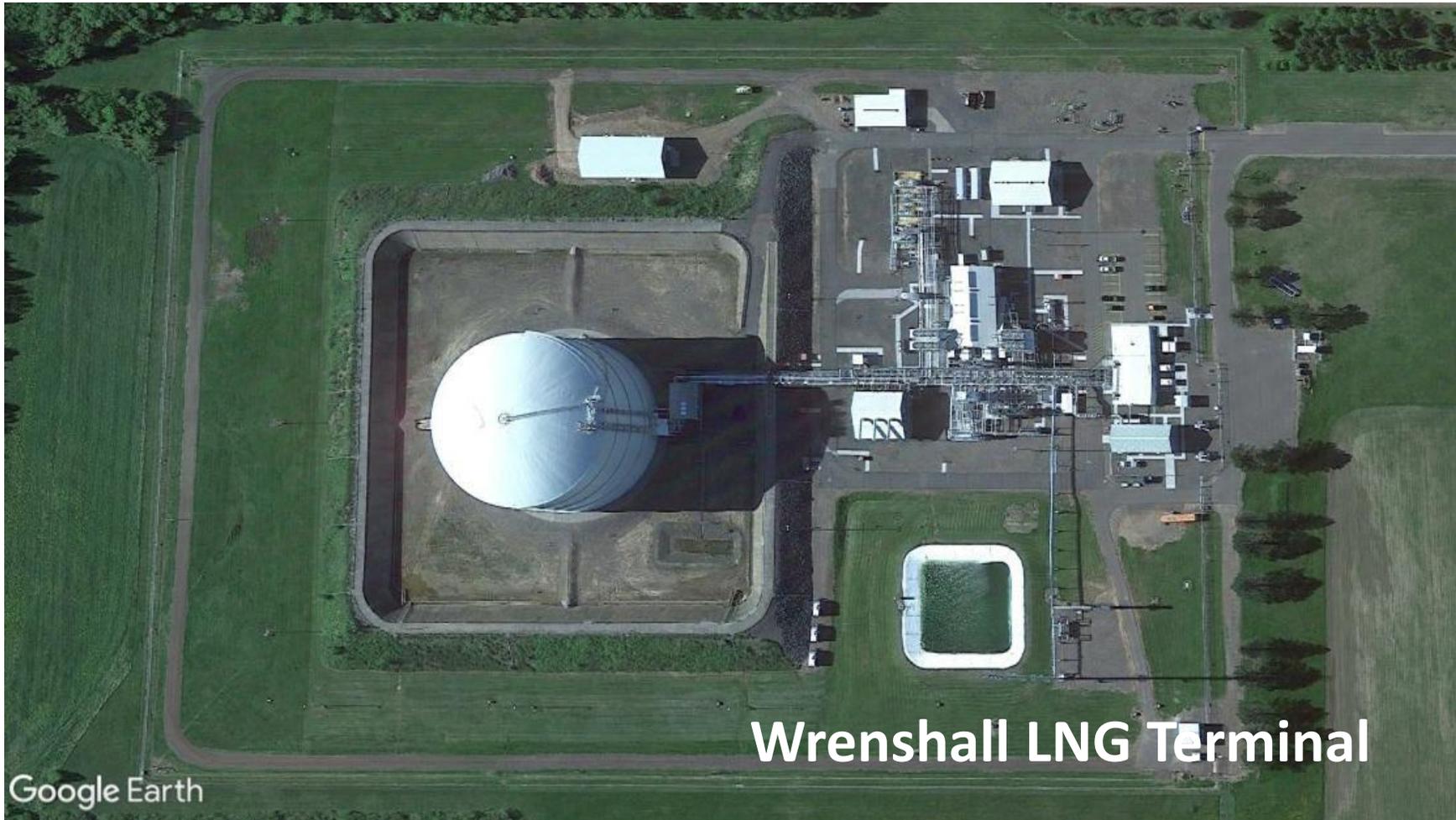


Examples of Utility & Pipeline Property

Gas Distribution, and Gas Transmission

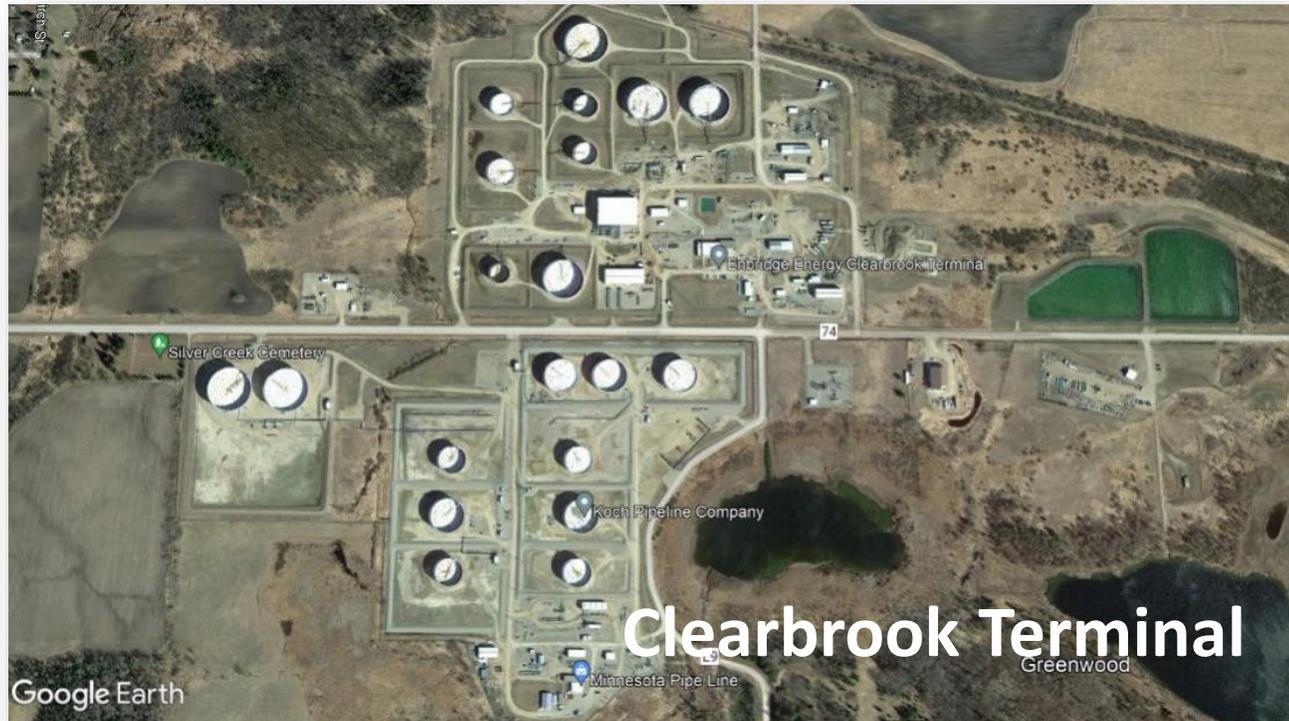


Examples of Utility & Pipeline Property



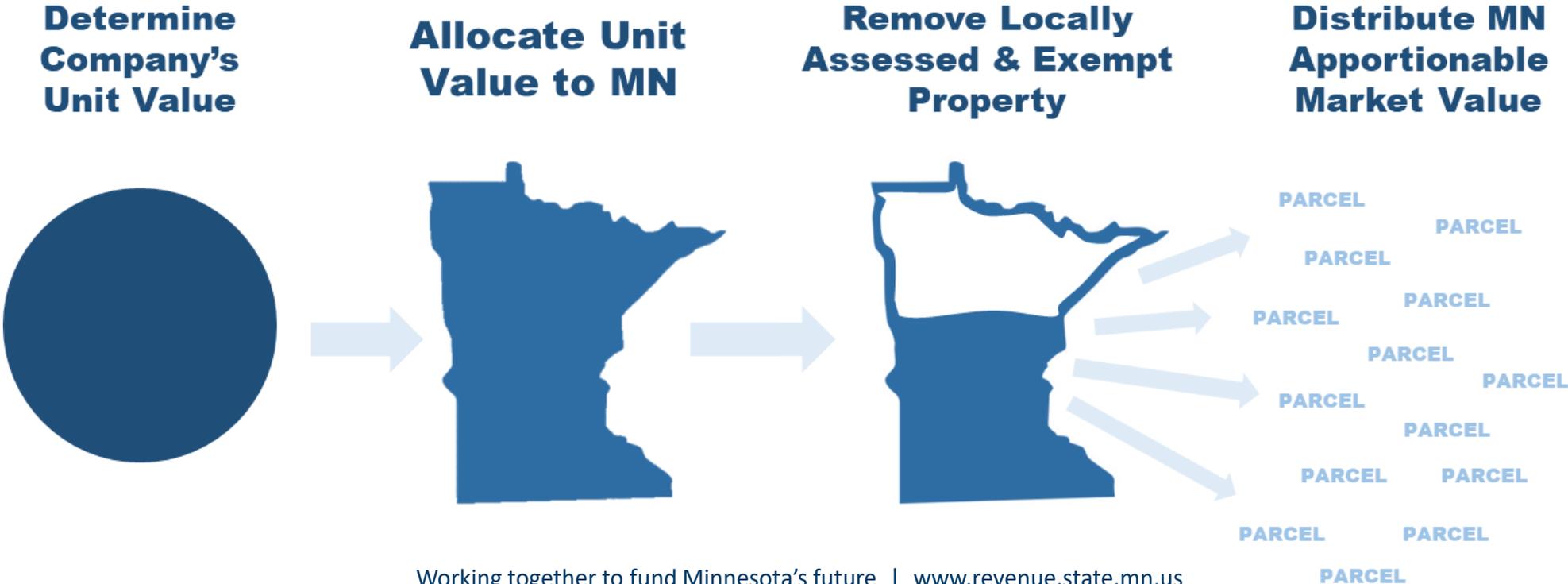
Examples of Utility & Pipeline Property

Pipeline



How does the department value state assessed property?

Unit Valuation



Why does the department value utility & pipeline property?

- Property often crosses multiple taxing jurisdictions including county state, and sometimes international boundaries
- State assessment helps ensure a uniform assessment of this type of property
- Minnesota law

The following approaches to value are used in developing a companies unit value:

- Cost Approach
- Income Approach
- Market Approach

Cost Approach (Original Cost Less Depreciation Model)

Based on the principle of substitution, a buyer will not pay more for a property than the cost of a satisfactory replacement.

Original Cost less Depreciation = Value

Income Approach (No Growth Yield Capitalization Rate Model)

Based on the assumption that investors will buy and sell property based on its future expected income.

$$\text{Net Operating Income} / \text{Rate} = \text{Value}$$

We use a 3-year weighted average to arrive at the income figure.

- Default weightings are: 25% / 35% / 40%

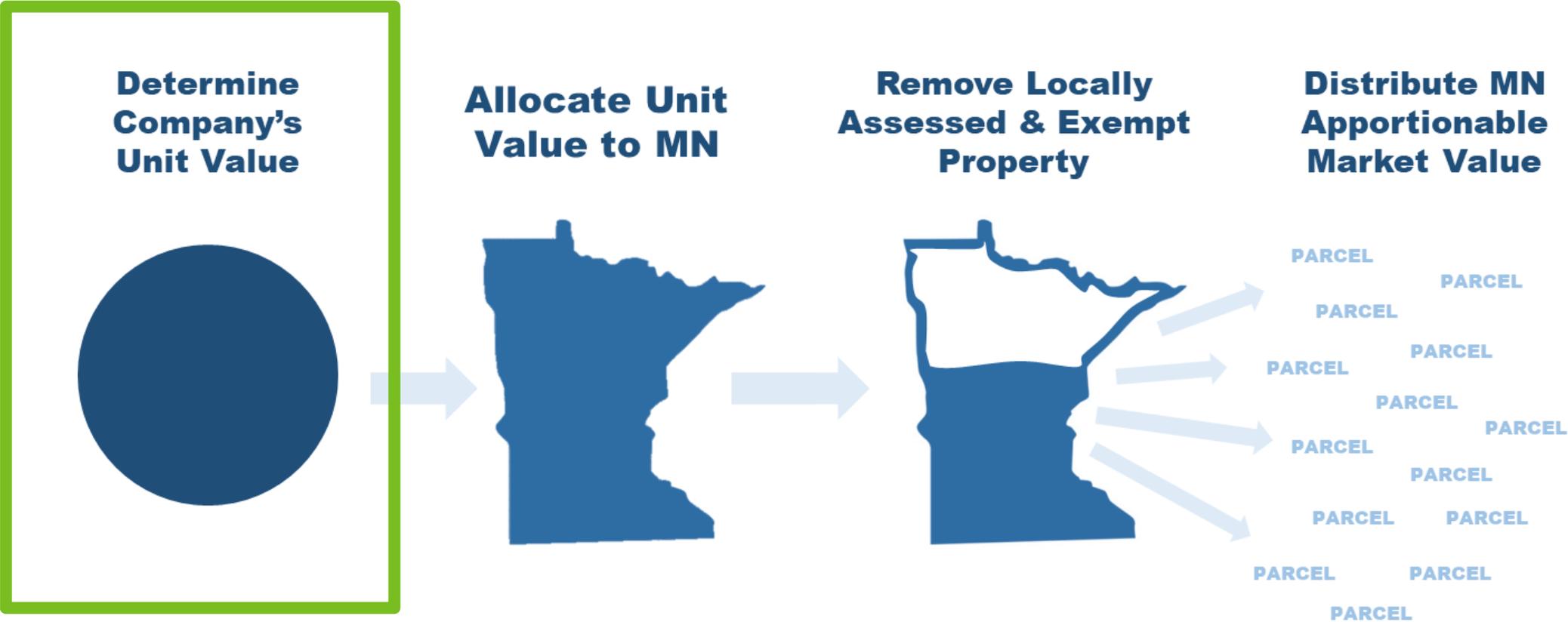
Market Approach (using Stock & Debt Model)

Based on the accounting principle:

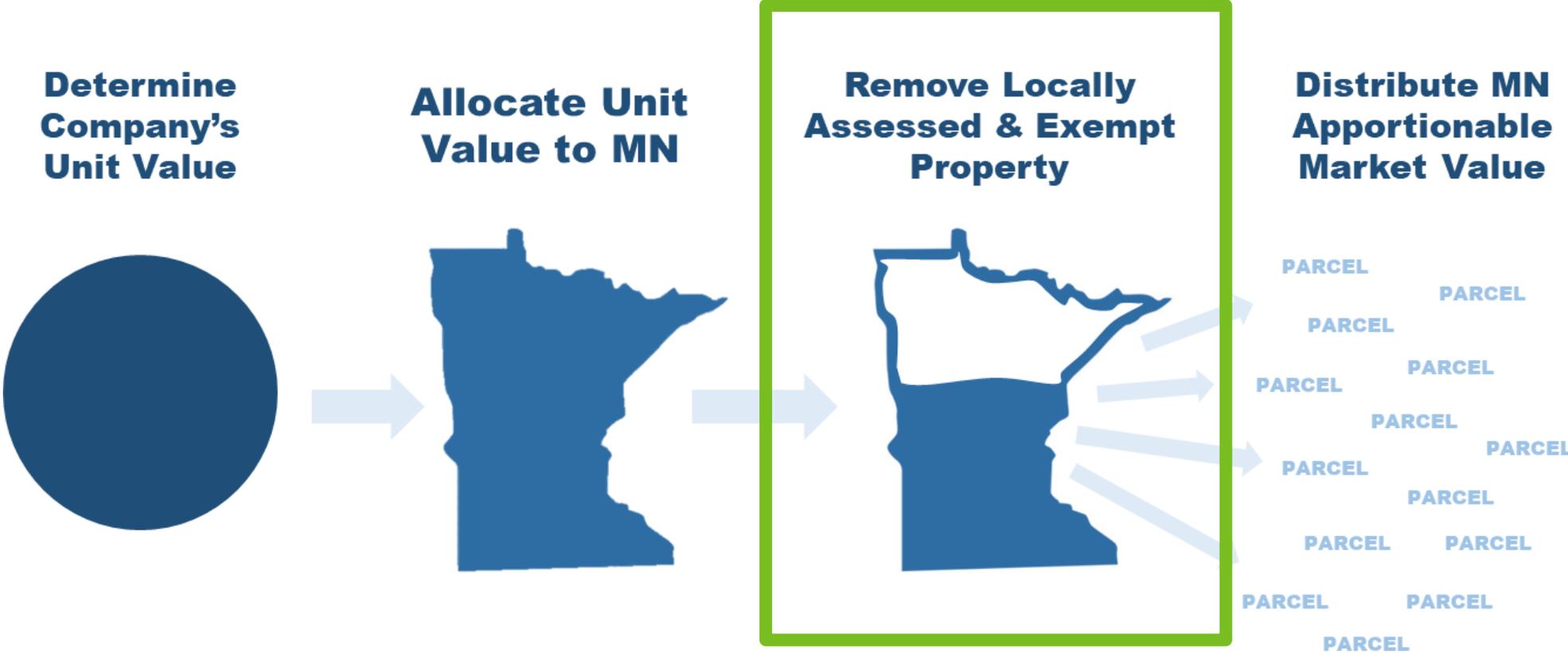
$$\text{Assets (Property)} = \text{Liabilities (Debt)} + \text{Equity (Stock)}$$

- Used for publicly traded companies
- Calculate an operating to non-operating ratio

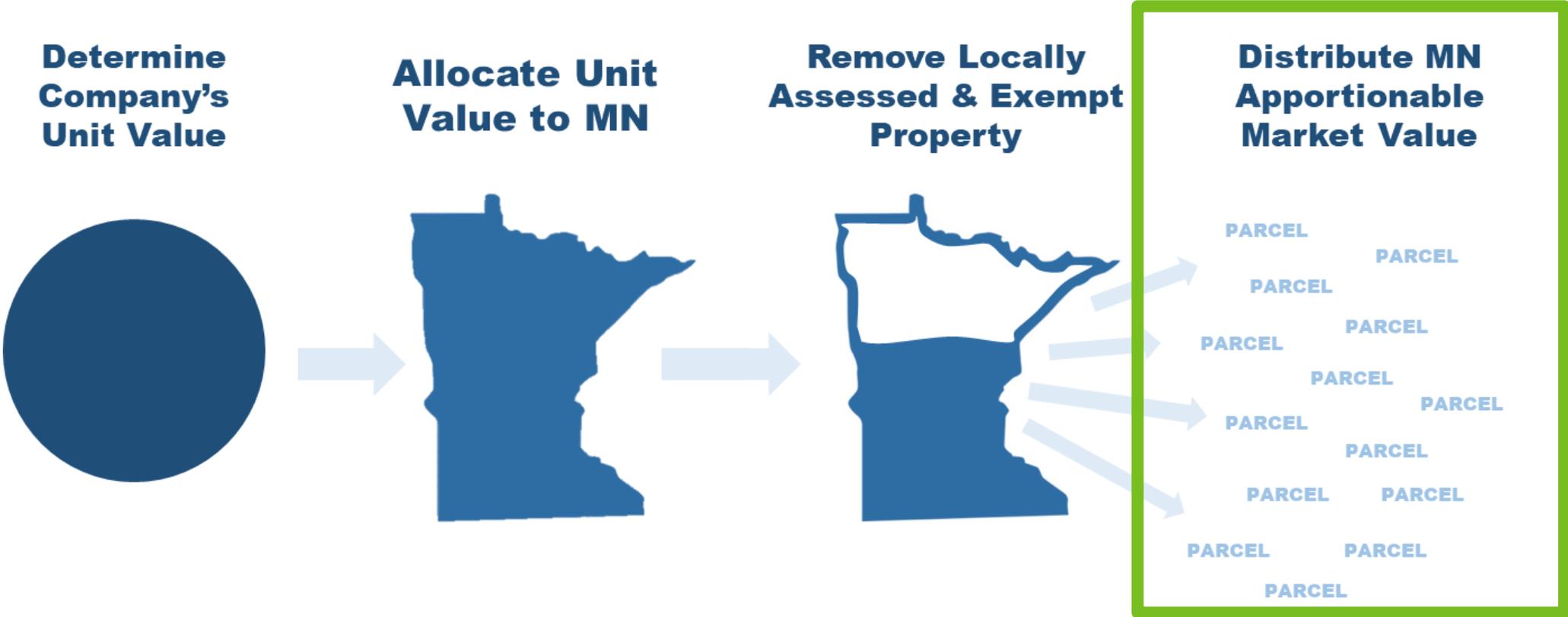
Allocate to Minnesota



Remove Locally Assessed & Exempt Property



Apportion Taxable Value to the Parcels



Apportion Taxable Value to the Parcels

MN Appt. Market Value / Total Original Cost = Appt. Factor

Example:

$$\frac{\$1,500,000}{\$2,000,000} = .750000$$

Parcel ID	Original Cost	Appt. Factor	Appt. MV
01.000.0001	\$500,000	.750000	\$375,000
01.000.0002	\$400,000	.750000	\$300,000
01.000.0003	\$100,000	.750000	\$75,000
01.000.0004	\$1,000,000	.750000	\$750,000
TOTAL	\$2,000,000	---	\$1,500,000

Applying Equalization

- Equalize when a county's median commercial/industrial sales ratio is below 90%
- Equalize "Structure, Owned Land"
- Equalize to 95%, not 100%

Example:

County Sales Ratio = 85%

Equalization Rate:

$$100\% - (95\% - 85\%) = 90\%$$

Application:

$$\$1,000,000 \times 90\% = \$900,000$$

MN Appt. MV Eq. Rate

Property Record Report

Property Record Report

- Due Date: March 31
- Identify properties' location
- Cost information used to apportion DOR's market value

	A	B	C	D	E	F	G	H	I	J	K
1	Company ID	DOR Property ID	Parcel ID	County Name	City/Town Name	Property Name	New or Retired (0=New; 1=Pre-Existing; 2=Retire)	Property Description	Prior Year Cost	Current Yr Additions	Current Retirement
2	To be assigned	To be assigned					0				
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
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18											
19											
20											
21											
22											
23											
24											
25											
26											
27											
28											

Property Record Report

Property Record Report

Property Details

- Company ID
- DOR Property ID
- Parcel ID
- County Name
- City/Town Name
- Property Name
- New/Retired/Pre-existing
- Property Type Description

Property Cost Information

- Prior Year Cost
- Current Year Additions
- Current Retirements
- Cost of Exemption
- Current Year Cost

Market Value Report

- Due Date: March 31
- Information used to value the company (Cost, Income, and Market)
- Records cost information of excludable
- Allocation data

Market Value Report

Certification Page



Certification by Utility, Cooperative, or Pipeline Company

You must include this certification when filing a MARKET VALUE report, or we cannot process the report.

The report, as submitted, represents the system-wide utility, cooperative, or pipeline property that is owned and/or leased by the company including that portion located within Minnesota. The information contained in this report relates to the following company:

on January 2 of the assessment year.
Company Name

In the event that the commissioner of revenue requests information not included in this submission, the company agrees to provide the information promptly and in the requested format.

*Initial
Here*

*Signature of Authorized Company Representative Date Title of Company Representative **

Company Representative's Email Address:

I certify that I am the above named officer of said company, and that I have the authority to sign this form on behalf of the taxpayer. I have examined the electronic file, accompanying schedules and statements. To the best of my knowledge and belief, the report is true and complete for the year stated.

Making false statements on this report is against the law. Minnesota Statutes, section 609.41 states that anyone giving false information in order to avoid or reduce their tax obligation is subject to a fine of up to \$3,000 and/or up to one year in prison.

* The company representative must be a company President, Vice President, General Superintendent, Auditor, Tax Agent, or some other general officer of the reporting utility or pipeline company, who is authorized by the company to file this report.

Market Value Report

Section 1 & 2 (Company Information & Allocation)

Due Annually on March 31

Market Value Report for Assessment Year: Date Submitted:

Revision

SECTION 1
Company Information

Company Name

Minnesota Tax ID

Street Address

City, State, ZIP Code

Contact Person and Title

Phone Number Email Address

SECTION 2
Allocation & Customer Information

		System	Minnesota	Source, including form and page number	Comments
1	Operating Revenues	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Units Sold or Throughput	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Metered Customers	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Market Value Report

Section 3 (Plant Accounts)

		System	Minnesota	Source, including form and page number	Comments
SECTION 3 Plant Accounts	4	Plant in Service			
	5	Construction Work in Progress (CWIP)			
	6	Construction Completed Not Classified (CCNC)			
	7	Leased Property			
	8	Contributions in Aid of Construction (CIAC)			
	9	Land			
	10	Intangible Plant			
	11	Other Plant Item(s):			
	12	Total Plant in Service (per FERC, RUS, etc.)	\$ 0	\$ 0	Total lines 4-11

Market Value Report

Section 4 & 5 (Depreciation)

		System	Minnesota	Source, including form and page number	Comments
SECTION 4	Non-Depreciable Plant Costs	13 CWIP			
		14 CCNC			
		15 Leased Property			
		16 CIAC			
		17 Land			
		18 Other Non-Depreciable:			
		19 Total Non-Depreciable Plant	\$ 0	\$ 0	Total lines 13 - 18
		System	Minnesota	Source, including form and page number	Comments
SECTION 5	Plant Depreciation	20 Accumulated Depreciation			
		21 Leased Property Depreciation			
		22 CIAC Depreciation			
		23 Other Depreciation:			
		24 Total Plant Depreciation	\$ 0	\$ 0	Total of lines 20-23

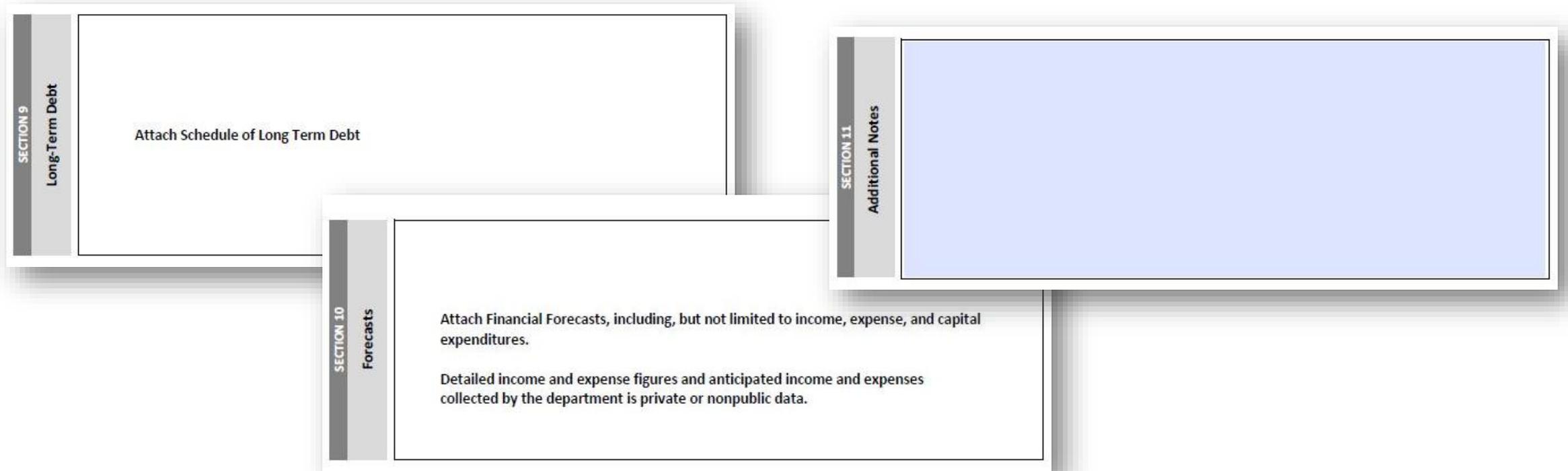
Market Value Report

Section 7 & 8 (Excludable Property)

		Minnesota	Source, including form and page number	Comments
SECTION 7 Minnesota Excludable Property - Non-Depreciable	52	Land		M.R. 8100.0100, Subp.10
	53	MN Qualifying CWIP (Not in Place)		M.R. 8100.0100, Subp.13
	54	Locally Assessed or Non-taxable CWIP		
	55	Other Non-Depreciable Excludable(s):		
	56	Total Non-Depreciable Excludable Property	\$ 0	
SECTION 8 Minnesota Excludable Property - Depreciable	66	Pollution Control		Must provide order
	67	Electric Distribution Lines		M.S. 272.02 subd.19; M.S. 273.41
	68	Shop/Lab Equipment		
	69	Office Equipment - General Plant		
	70	General Plant Items		
	71	Heavy Equipment		
	72	Miscellaneous Equipment		
	73	Solar Energy Generating Systems		M.S. 272.02, subd. 24
	74	Wind Energy Conversion Systems		M.S. 272.02, subd. 22
	75	Intangible Plant		
	76	Other Depreciable Excludable(s):		
	77	Total Depreciable Excludable Property	\$ 0	Total of lines 57 - 76

Market Value Report

Section 9, 10, & 11 (Long-Term Debt, Forecasts, and Additional Notes)



Market Value Report

Section 12 (Stock & Debt Model)

SECTION 12
Market Information

Stock and Debt Information
You must complete this section if you or your parent company are publicly traded.

Is your company and/or your parent company publicly traded? Yes No (If No, skip Section 11)

Parent Company Name:

Parent Company MN Tax ID:

Unit Company Name:

		Number of Shares Common Stock Outstanding	4th Quarter Average Stock Price
78	Unit Company Stock Symbol:	<input type="text"/>	<input type="text"/>
79	Parent Company Stock Symbol:	<input type="text"/>	<input type="text"/>

		Source, including form and page number	Comments
80	Unit Operating Revenues	<input type="text"/>	<input type="text"/>
81	Parent Revenues	<input type="text"/>	<input type="text"/>

Market Information

82	Unit Earnings Before Interest and Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>
83	Parent Earnings Before Interest and Taxes	<input type="text"/>	<input type="text"/>	<input type="text"/>
84	Unit Net Plant in Service	<input type="text"/>	<input type="text"/>	<input type="text"/>
85	Parent Net Plant in Service	<input type="text"/>	<input type="text"/>	<input type="text"/>
86	Unit Total Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
87	Parent Total Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
88	Unit Current Assets	<input type="text"/>	<input type="text"/>	<input type="text"/>
89	Unit Current Liabilities (Excluding current Portion of Long-Term Debt)	<input type="text"/>	<input type="text"/>	<input type="text"/>
90	Parent Market Value of Long-Term Debt (From 10-K or Other Form)	<input type="text"/>	<input type="text"/>	<input type="text"/>

Attach a schedule showing both the book and market values of the Unit Company's Long Term Debt and the Parent Company's Long Term Debt.

Certifications to Companies & Counties

Certifications

- Valuation (Company)
 - Sent between April – July
- Apportionment (County & Company)
 - Sent end of June/Beginning of July
- Revised Apportionment, when necessary (County & Company)
 - Sent in September

Utility and Pipeline - Timeline

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 values to counties
- October 1:** Send corrected equalized apportioned values to counties
- December 31:** Send corrections due to clerical errors

Company & County Responsibilities

Parcel Creation/Management prior to Assessment Year

- New property reporting
- Taxing jurisdiction changes
- Omitted/or double assessed property

County Responsibilities

Utility & Pipeline Property Records – Posted in April

- Review property records
 - PIDs
 - City/Townships
 - Property Type Descriptions
 - Missing or Duplicate Records
 - Significant retirements/additions

County Name	Company Name	COMP ID	DOR ID	Parcel ID	City/Township Name	Property Name	New Or Retired Property	Property Type Descr
AITKIN	ALLETE INC	049	0001	01-6-000400	AITKIN TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0001	01-6-000401	AITKIN TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0002	12-6-000100	HILL LAKE TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0002	12-6-000101	HILL LAKE TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0003	15-6-000100	KIMBERLY TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0003	15-6-000100	KIMBERLY TOWN OF	TRANSMISSION LINES (roads, trails)	Pre-Existing	Structure, Leased Land
AITKIN	ALLETE INC	049	0003	15-6-000101	KIMBERLY TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0004	20-6-000300	MACVILLE TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0004	20-6-000301	MACVILLE TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0005	27-6-000100	SALO TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0005	27-6-000101	SALO TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0006	30-6-000100	SPALDING TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0006	30-6-000101	SPALDING TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0007	31-6-000800	SPENCER TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
AITKIN	ALLETE INC	049	0007	31-6-000801	SPENCER TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0535	69-0-001000	NONE	RURAL DISTRIBUTION LINES	Pre-Existing	Elec Dist Lines Twp
AITKIN	ALLETE INC	049	0535	69-0-001000	NONE	RURAL TRANSMISSION LINES	Pre-Existing	Elec Trnsm > or = 69kV Und
AITKIN	ALLETE INC	049	1553	06-6-000400	CORNISH TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV Ct

Utility & Pipeline Property Records – Posted in April

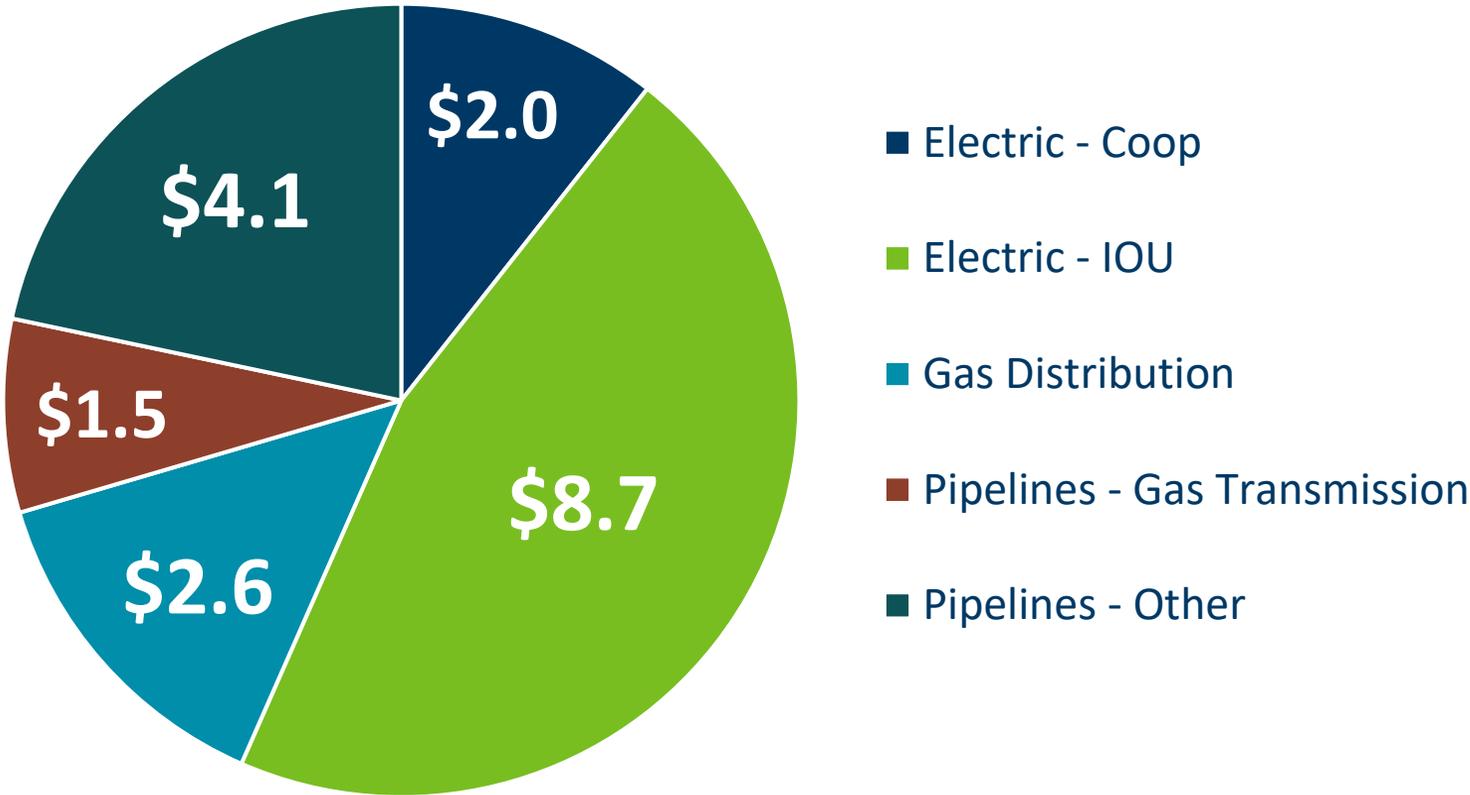
- Resources for Review
 - Company Representatives
 - County Recorder's Office
 - GIS
 - State Assessed Property Section

2022 Assessment

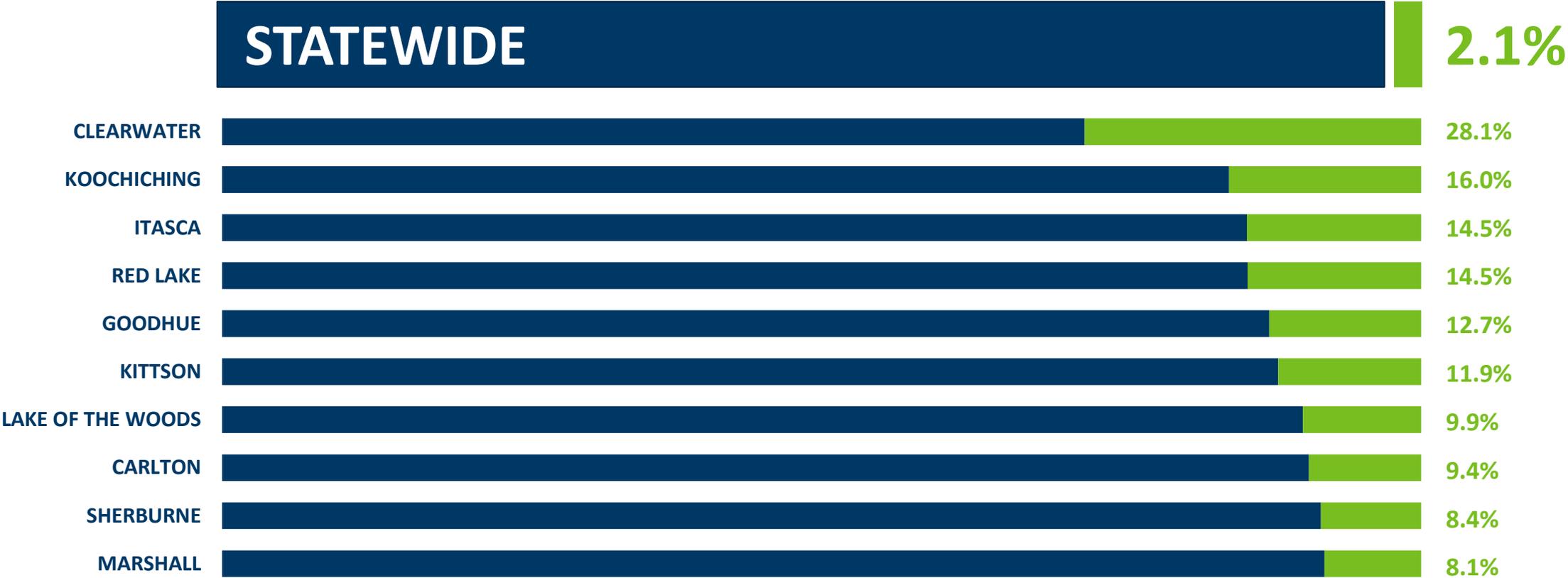
- 104 Utility & Pipeline Companies
 - 63 Electric
 - 18 Gas Distribution
 - 14 Pipeline
 - 9 Gas Transmission
- 17,362 individual records
- \$19 Billion apportioned market value

Utility & Pipeline

Apportioned Market Value – 2022 AY



Utility & Pipeline % of Total TMV



Utility and Pipeline Property Tax

The screenshot shows the Minnesota Department of Revenue website. At the top left is the logo with the text 'DEPARTMENT OF REVENUE'. To the right is a search bar with the text 'Search' and a magnifying glass icon. Below the header is a navigation menu with links for 'Individuals', 'Businesses', 'Tax Professionals', 'Governments', 'Policy & Research', and 'Fraud'. The main content area features a large heading 'Utility and Pipeline Property Tax' and a 'MENU' icon. A list of menu items is displayed, each with a plus sign in a box to its right. To the right of the menu is a 'Contact Info' section with a blue header and white background, containing fields for EMAIL, PHONE, HOURS, and ADDRESS, each with a plus sign in a box to its right.

m DEPARTMENT OF REVENUE

Search 

[Individuals](#) [Businesses](#) [Tax Professionals](#) [Governments](#) [Policy & Research](#) [Fraud](#)

Utility and Pipeline Property Tax

 MENU

- 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

PHONE
651-556-6091

HOURS 

ADDRESS 

Questions?

State Assessed Property Section

sa.property@state.mn.us

Send private chat to the host with:

- Name
- What utility & pipeline webpage resource do you or would you find useful?

A photograph of a freight train with two yellow locomotives and several colorful shipping containers, set against a sunset sky with orange and blue tones.

Railroad Property Tax

Railroad Property Tax – Outline

1. Unit Valuation
2. Reports
3. Administration
4. Issuing Market Values to Counties and Companies
5. Timeline
6. Webpages

Railroad Property Tax

What does the department assess?



Unit Valuation

1. Estimate market 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 – Unit Valuation

Cost Approach

Step 1: Road + Owned and Leased Properties + CWIP = Original Cost

Step 2: Less Book Depreciation = Net Cost

Step 3: Calculate Net Road

Step 4: Calculate Obsolescence

Step 5: Obsolescence x Net Cost = Obsolescence Amount

Step 6: Net Cost – Obsolescence Amount = Cost Indicator of Value

Railroad Property Tax – Unit Valuation

Income Approach

Step 1: Calculate past five-year average of net railway operating income

Step 2: Calculate yield capitalization rate

Step 3: $\text{Income} / \text{Rate} = \text{Income Indicator of Value}$

Railroad Property Tax – Unit Valuation

Stock and Debt Approach

Step 1: Determine publicly traded company liabilities

Step 2: Determine publicly traded company stock value

Step 3: Assets (Property) = Liabilities (Debt) + Equity (Stock)

Railroad Property Tax – Unit Valuation

System Unit Value

Approach to Value	Weight
Cost Approach	%
Income Approach	%
Stock and Debt Approach	%
System Unit Value	Market Value

Railroad Property Tax – Allocate to Minnesota

- Miles of Track
- Ton Miles of Revenue Freight
- Gross Transportation Revenue
- Cost of Road Property

Railroad Property Tax – MN Apportionable Market Value

Minnesota Allocated Value

- Less Locally Assessed
- Less Non-Taxable Property

= Minnesota Apportionable Market Value

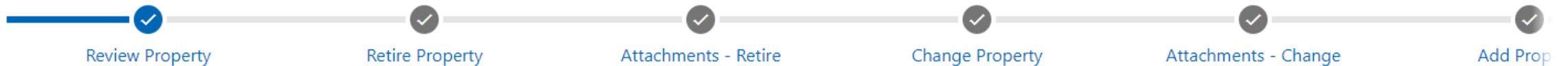
Railroad Property Tax – Apportionable Market Value

- Miles of Track (mainline and other)
- Railroad Operating Land (acres)
- Railroad Operating Structures Cost

Mainline Track			Other Track			Land			Structure		
Mainline Miles	Mainline Track EMV	Rounded EQ Mainline Track EMV	Other Miles of Track	Other Track EMV	Rounded EQ Other Track EMV	Operating Acres	Land EMV	Rounded EQ Land EMV	Org Cost of Structure	Structure EMV	Rounded EQ Structure EMV
5.41	1,801,280	1,637,000	2.83	626,944	569,800	201.4	276,983	251,700	-	-	-
0.79	263,034	239,000	0.25	55,384	50,300	36.2	316,932	288,000	12,836	8,364	7,600
1.98	659,249	625,700	48.63	10,773,238	10,224,900	148	9,167,650	8,701,000	11,072,747	7,214,703	6,847,500
0	-	-	17.03	3,772,738	3,580,700	36.7	3,655,522	3,469,500	24,814	16,168	15,300

Railroad Property Tax – Reports

Railroad Property Tax - Return



Review Existing Property

You must review the number of operating acres, the number of mainline track miles, other track miles, and the original cost of the structures for each property.

Export

< Page 1 of 8 >

Filter

Parcel ID Number	SA ID	County	City or Townsh	Operating Acres	Mainline Track	Other Track	Structure Cost	Retire Property	Change Property
43-0-060200	0010001	AITKIN	Unorg. 52-22	25.20	1.04	0.00	0.00	<input type="checkbox"/>	<input type="checkbox"/>

Railroad Property Tax – Reports

December 10, 2021

m DEPARTMENT OF REVENUE

MN ID:
Letter ID: L1891996448

COUNTY

Changes to railroad operating property in your county for the 2022 assessment

Every year by December 1, railroad companies must report changes in operating property that occurred during the calendar year to the Minnesota Department of Revenue.

The department is required to notify the county auditors of those changes by December 15.

When are these changes effective?
These changes occurred during the year 2021 and will affect the January 2, 2022 assessment (which is for taxes payable in 2023).

These changes do not affect the January 2, 2021 assessment for taxes payable in 2022.

What changed in my county?
The railroads have reported the following changes to their operating property in your county:

What Changed	From	To
Parcel ID: 35-33-24-44-0012 SA ID: 0010026	Notes	Added 0.08 miles of other track.
Number of Operating Acres	88.50	88.50
Miles of Mainline Track	6.07	6.07
Miles of Other Track	0.20	0.28
Original Cost of Structure	0.00	0.00

Railroad Property Tax – Reports

Railroad Market Values

LINK	YEARS
Railroad Market Values	2015 Assessment
Railroad Market Values	2016 Assessment
Railroad Market Values	2017 Assessment
Railroad Market Values	2018 Assessment
Railroad Market Values	2019 Assessment
Railroad Market Values	2020 Assessment
Railroad Market Values	2021 Assessment
Railroad Market Values	2022 Assessment

Railroad Property Tax – Reports



Copy of State Assessed Railroad Property Changes (Assessment Year 2022)

This spreadsheet is intended to be an unofficial copy of the property record changes made by the railroad companies for the upcoming 2022 assessment.

You can filter and sort by each column.

Dated: December 9, 2021

Company Name	DOR Property	County Name	City/Twp Name	Parcel ID	Property Name	Line Name	County Notes	Mainline Track			Other Track			Land			Original Cost of Structure for 2021 AY
								Mainline Miles for 2021 AY	Changes to Mainline Miles	Mainline Miles for 2022 AY	Other Miles for 2021 AY	Changes to Other Miles	Other Miles for 2022 AY	Operating Acres for 2021 AY	Changes to Operating Acres	Operating Acres for 2022 AY	
BNSF RAILWAY COMPANY & AFFILIATES	0010001	AITKIN	Unorg. 52-22	43-0-060200	none	BOYLSTON-CASS LAKE	none	1.04	0	1.04	0	0	0	25.2	0	25.2	-
BNSF RAILWAY COMPANY & AFFILIATES	0010002	AITKIN	Clark	05-0-054000	none	CARLTON - STAPLES	none	4.74	0	4.74	0	0	0	97.5	0	97.5	-
BNSF RAILWAY COMPANY & AFFILIATES	0010003	AITKIN	Tamarack	61-0-033000	none	CARLTON - STAPLES	none	1.58	0	1.58	0.07	0	0.07	29.3	0	29.3	-
BNSF RAILWAY COMPANY & AFFILIATES	0010004	AITKIN	McGregor TWP	22-0-053902	none	CARLTON - STAPLES	none	5.24	0	5.24	0	0	0	116.4	0	116.4	-
BNSF RAILWAY COMPANY & AFFILIATES	0010005	AITKIN	McGregor	59-0-042300	none	CARLTON - STAPLES	none	1.19	0	1.19	0.11	0	0.11	57.8	0	57.8	-
BNSF RAILWAY COMPANY & AFFILIATES	0010006	AITKIN	Jevne	14-0-062802	none	CARLTON - STAPLES	none	5.43	0	5.43	0.84	0	0.84	161.3	0	161.3	-
BNSF RAILWAY COMPANY & AFFILIATES	0010007	AITKIN	Unorg. 47-24	45-0-053602	none	CARLTON - STAPLES	none	0.45	0	0.45	0	0	0	17.2	0	17.2	-
BNSF RAILWAY COMPANY & AFFILIATES	0010008	AITKIN	Kimberly	15-0-064502	none	CARLTON - STAPLES	none	7.33	0	7.33	1.3	0	1.3	295.5	0	295.5	110,400
BNSF RAILWAY COMPANY & AFFILIATES	0010009	AITKIN	Spencer	31-0-072002	none	CARLTON - STAPLES	none	6.1	0	6.1	0.13	0	0.13	137	0	137	-
BNSF RAILWAY COMPANY & AFFILIATES	0010010	AITKIN	Aitkin TWP	01-0-093402	none	CARLTON - STAPLES	none	5.41	0	5.41	2.83	0	2.83	201.4	0	201.4	-
BNSF RAILWAY COMPANY & AFFILIATES	0010011	AITKIN	Aitkin	56-0-173800	none	CARLTON - STAPLES	none	0.79	0	0.79	0.25	0	0.25	36.2	0	36.2	12,834
BNSF RAILWAY COMPANY & AFFILIATES	0010012	ANOKA	Fridley	34-30-24-43-0019	none	ST PAUL - STAPLES	none	1.98	0	1.98	48.63	0	48.63	148	0	148	11,072,741
BNSF RAILWAY COMPANY & AFFILIATES	0010013	ANOKA	Columbia Heights	34-30-24-44-0039	none	ST PAUL - STAPLES	none	0	0	0	17.03	0	17.03	36.7	0	36.7	24,814
BNSF RAILWAY COMPANY & AFFILIATES	0010014	ANOKA	Fridley	22-30-24-41-0009	none	ST PAUL - STAPLES	none	3	0	3	7.34	0	7.34	42.6	0	42.6	-
BNSF RAILWAY COMPANY & AFFILIATES	0010015	ANOKA	Fridley	15-30-24-14-0063	none	ST PAUL - STAPLES	none	1.5	0	1.5	0	0	0	15.2	0	15.2	-
BNSF RAILWAY COMPANY & AFFILIATES	0010016	ANOKA	Fridley	03-30-24-42-0153	none	ST PAUL - STAPLES	none	0.35	0	0.35	0	0	0	2.8	0	2.8	-
BNSF RAILWAY COMPANY & AFFILIATES	0010017	ANOKA	Coon Rapids	36-31-24-22-0004	none	ST PAUL - STAPLES	none	8.54	0	8.54	0.03	0	0.03	85.6	0	85.6	-

Railroad Property Tax – Reports

m DEPARTMENT OF REVENUE

Certification by Railroad Company

In order for our office to process the Railroad Market Value Report, this certification must accompany the report when it is submitted.

The report as submitted represents the system-wide railroad property that is owned and/or leased by the company, as well as that portion within Minnesota. The information contained in this report relates to the following company:

_____ on the second day of January of assessment year _____.
Company Name

Names of all other Railroads included in this report

_____ In the event that the commissioner of revenue requests information not included in this submission, the company agrees to provide the information promptly and in the requested format.

Initial Here _____

_____ Name of Authorized Company Representative _____ Title of Company Representative *

Signature of Authorized Company Representative

Company Representative's Email Address: _____

I certify that I am the above named officer of said company, and that I have the authority to sign this form on behalf of the taxpayer. I have examined the electronic file, accompanying schedules, and statements. To the best of my knowledge and belief, the report is true and complete for the year stated.

Making false statements on this return is against the law. Minnesota Statutes, section 609.41 states that anyone giving false information in order to avoid or reduce their tax obligation is subject to a fine of up to \$3,000 and/or up to one year in prison.

* The company representative must be a company President, Vice President, General Superintendent, Auditor, Tax Agent, or some other general officer of the reporting railroad company, who is authorized by the railroad company to file this report.

Market Value Report, Revised October 2020 Certification Page 1 of 5

Railroad Property Tax – Reports

m DEPARTMENT OF REVENUE

Railroad Market Value Report

Due each year on March 31

Assessment Year:

Date Submitted:

Revision:

Section 1 — Company Information

Owner or Operator of Business		Minnesota Tax ID Number	
<input type="text"/>		<input type="text"/>	
Street Address	City	State	ZIP Code
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Contact Person	Title	Phone Number	Email Address
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Section 2 — Allocation Information

	In the Last Calendar Year	System	Minnesota	Form and Page Number of Source	Comments
1	Miles of Track	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
2	Ton Miles of Revenue Freight	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
3	Gross Transportation Revenue	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
4	Cost of Road Property	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
5	Car and Locomotive Miles	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Railroad Property Tax – Reports

Section 3 – Property Information

	In the Last Calendar Year	Total Investment	Accumulated Depreciation	Net Investment	Form and Page Number of Source	Comments
6	Road			\$ 0		
7	Owned Equipment					
8	Interest During Construction					
9	Construction Work in Progress (CWIP)					
10	Leased Buildings					
11	Leased Equipment					
12	Other Items					

Section 4 – Land and Personal Property within Road, CWIP and Other

	In the Last Calendar Year	Total Investment	Accumulated Depreciation	Net Investment	Form and Page Number of Source	Comments
13	Land			\$ 0	Sch 330, Acct 2	
14	Communications Systems			\$ 0	Sch 330, Acct 26	
15	Signals and Interlockers			\$ 0	Sch 330, Acct 27	
16	Power-transmission Systems			\$ 0	Sch 330, Acct 31	
17	Roadway Machines			\$ 0	Sch 330, Acct 37	
18	Shop Machinery			\$ 0	Sch 330, Acct 44	
19	Power-plant Machinery			\$ 0	Sch 330, Acct 45	
20	CWIP Personal Property			\$ 0		
21	Other Items			\$ 0		

Railroad Property Tax – Reports

Section 5 — Obsolescence Factors

	In the Calendar Year Before Last	Total Investment	Form and Page Number of Source	Comments
22	Ton Miles of Freight			
23	Miles of Road Operated			
24	Net Income Before Income Taxes			
25	Total Gross Operating Revenues			

Section 6 — Apportionment

	In the Last Calendar Yr.	Minnesota Investment	Accumulated Depreciation	Net Investment	Form and Page Number of Source	Comments
26	Grading			\$ 0	MN portion of Acct 3	
27	Ties			\$ 0	MN portion of Acct 8	
28	Rails and Other Track Materials			\$ 0	MN portion of Acct 9	
29	Ballast			\$ 0	MN portion of Acct 11	

Railroad Property Tax – Reports

Section 7 – Minnesota Costs

	In the Last Calendar Year	Minnesota Investment
30	Road	
31	Construction Work in Progress	
32	General Expenditures	
33	Leased Office Buildings	
34	Other Items	

Form and Page

Section 8 – Minnesota Personal Property

	In the Last Calendar Year	Minnesota Investment	Form and Page Number of Source	Comments
35	Computer and Word Processing		MN portion of Acct 16	
36	Communication Systems		MN portion of Acct 26	
37	Signals and Interlockers		MN portion of Acct 27	
38	Power-transmission Systems		MN portion of Acct 31	
39	Roadway Machines		MN portion of Acct 37	
40	Shop Machinery		MN portion of Acct 44	
41	Power-plant Machinery		MN portion of Acct 45	
42	CWIP Personal Property			
43	Other Items			

Railroad Property Tax – Reports

Section 9 – Income

	In the Last Calendar Year	System	Form and Page Number of Source	Comments
44	Net Railway Operating Income		Schedule 210	
45	Net Revenues from Railway Operations		Schedule 210	
46	Income Available for Fixed Charges		Schedule 210	

Section 10 – Minnesota Property

	In the Last Calendar Year	Minnesota Investment	Form and Page Number of Source	Comments
47	Minnesota Locally Assessed Property		Included on lines 6-12	

Railroad Property Tax – Reports

Section 11 — Stock and Debt Information

You must complete this section if you or your parent company are publicly traded. If you are publicly traded, do not complete the parent company fields. If you are not publicly traded, but your parent company is, complete all fields.

Parent Company Name:

Stock Symbol:

48	Net Earnings of Parent Company	<input type="text"/>
49	Net Earnings of Unit Railroad	<input type="text"/>
50	Average of Month-end Common Stock A Prices for the 12 Months Immediately Preceding the Assessment Date	<input type="text"/>
51	Shares of Common Stock A of Publicly Traded Company	<input type="text"/>
52	Average of Month-End Preferred Stock B Prices for the 12 Months Immediately Preceding The Assessment Date	<input type="text"/>
53	Shares of Common Stock B of Publicly Traded Company	<input type="text"/>
54	Market Value of Debt of Publicly Traded Company	<input type="text"/>

Railroad Property Tax – Reports

Section 12 — Forecasts

Attach financial forecasts, including, but not limited to income, expense, and capital expenditures.

Detailed income and expense figures and anticipated income and expenses collected by the department is private or nonpublic data.

Section 13 — Additional Notes



Railroad Property Tax – Certified Market Values

May 27, 2022

m DEPARTMENT OF REVENUE

MN ID: Letter ID: L0772153120
Notice Date: May 27, 2022

Minnesota Department of Revenue Tax Order - Valuation Notice

Your company's apportionable market value for the January 2, 2022 assessment is

Enclosed is your company's valuation notice and apportionable market value for the January 2, 2022 assessment. The Minnesota Department of Revenue determined this value using property information for the calendar year 2021.

What if I disagree with this order?

You may appeal your company's market value in one of the following ways:

- File an administrative appeal within 30 days of the Notice Date on this letter. (For this option, you must have submitted your annual report on time.) You will receive an administrative appeal determination if the appeal is not settled. The appeal determination is appealable to Minnesota Tax Court and the department will provide you with appeal information at that time.
- Appeal to the Minnesota Tax Court within 60 days of the Notice Date on this letter.

See the enclosed appeal information sheet for details. **Note:** Contacting our staff will not extend your deadline to appeal.

June 29, 2022

m DEPARTMENT OF REVENUE

MN ID: Letter ID: L0541753504
Notice Date: June 29, 2022

ATTN OFFICE OF AUDITOR

Minnesota Department of Revenue Tax Order - Certified, Equalized Fair Market Values of Railroad Operating Property for the 2022 Assessment

This letter includes the certified, equalized fair market values of railroad operating property in your county for the 2022 assessment, taxes payable in 2023.

What do I need to do with this information?

Verify the information is correct, and enter it into your system to calculate, bill, and collect the correct amount of property taxes.

If you believe the department made an error, contact us at sa.property@state.mn.us as soon as possible. We only issue corrections if we determine an error was made by the deadlines listed below.

Did you apply equalization?

Yes. We applied equalization factors to the market values, where necessary. See the enclosed equalization factor for your county.

Are the equalized market values final?

Yes. We must send you the equalized market values for railroad operating property by June 30, 2022. We may send corrections, including changes related to administrative appeal determinations and settlements, until August 31, 2022, if necessary. We can correct errors that are clerical in nature until December 31, 2022. You must use the equalized market values with the most recent notice date.

Railroad Property Tax – Timeline

Date	Railroad	Department
December 1, 2022	Files changes in their operating property	
December 15, 2022		Notifies counties of changes in railroad operating property
March 31, 2023 (ext. to April 15)	Annual Report of Railroad Companies due	
March 31, 2023 – May 31, 2023		Send valuations to railroad companies
June 30, 2023		Send certified railroad orders to the counties
August 31, 2023		Send corrected, certified railroad orders to the counties
December 31, 2023		Deadline for issuing corrected orders related to clerical errors

Railroad Property Tax – Webpage



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Minnesota Department of Revenue

Working together to fund the future for all of Minnesota



Come Work With Us

We have job openings across our agency! Join the Revenue team of professionals who strive to innovate, think big, and work together while serving Minnesotans. For current jobs, go to [our Careers page](#).



Military Tax Benefits

Minnesota tax benefits are available for active-duty military members, reservists, veterans, and their spouses. For more information, go to [Military Service Members](#).



Check Your Refund Online

Get the latest information on where your property tax or income tax refund is in the process, or when we sent it to you. For details, go to [Where's My Refund?](#)

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

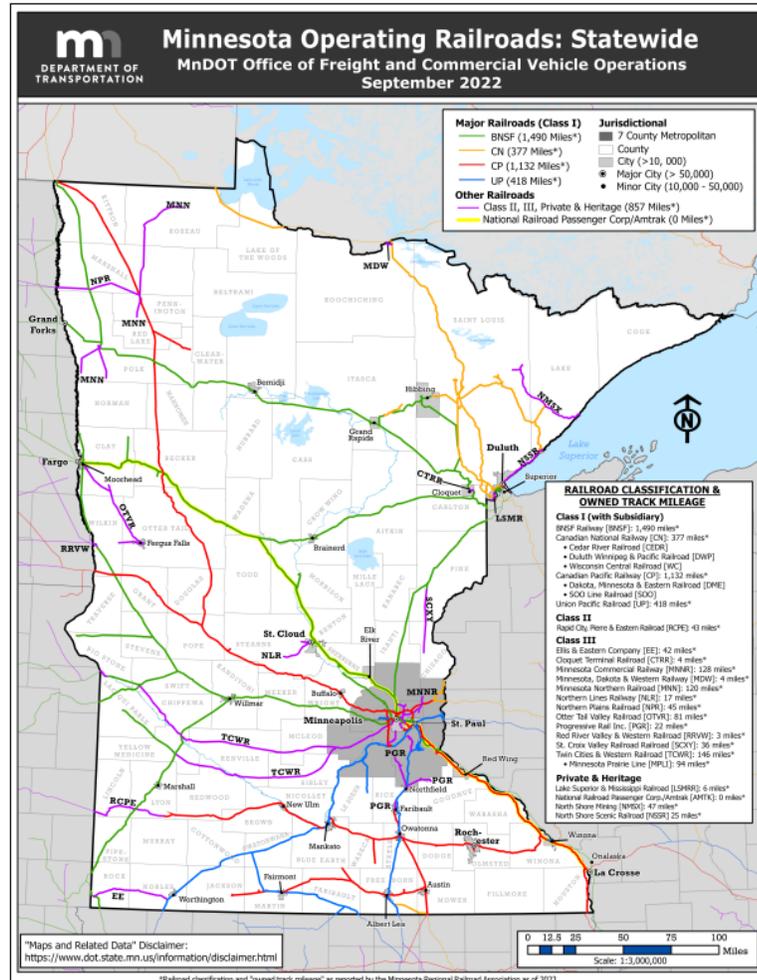


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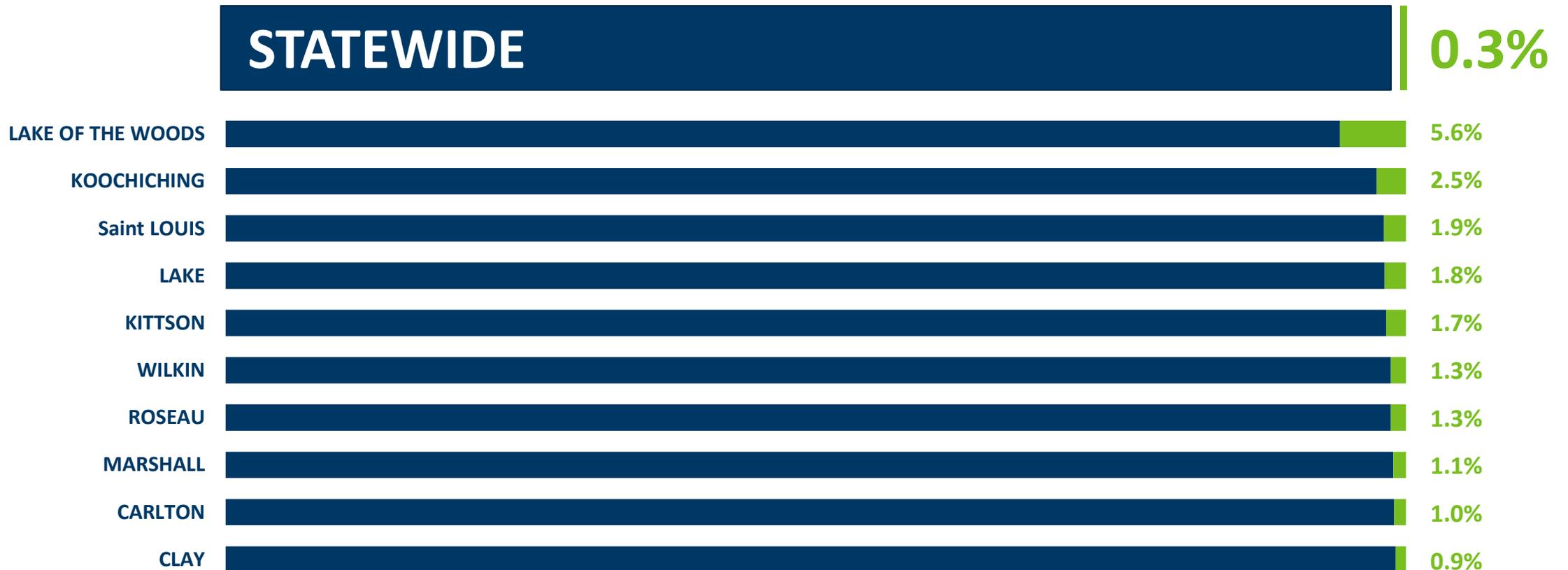
Railroad Property Tax – Administration



2022 Assessment

- 17 Railroad companies
- 80 Counties
- Over \$2.6 Billion apportioned
- 2,176 Parcels

Railroad TMV % of Total TMV



Questions?

State Assessed Property Section

sa.property@state.mn.us

Send private chat to the host with:

- Name
- True or False: Railroad companies file their Property Record Report by December 1st.



Lunch Break

Washington County Presentation



Working with PRISM and State Assessed Property

James Shanley | SPA Coordinator

- [Minnesota Revenue PRISM Website](https://www.revenue.state.mn.us/prism-property-record-information-system-minnesota) -

← → ↻ 🔒 https://www.revenue.state.mn.us/prism-property-record-information-system-minnesota

m DEPARTMENT OF REVENUE

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PRISM - Property Record Information System of Minnesota

PRISM lets counties easily and securely send more detailed information than before to our Property Tax Division. We use this data to calculate aid for local governments, track how the property tax system is working, and analyze how proposed changes would affect it.

[PRISM Submission Status for Calendar Year 2022](#)

File Submission Process	[+]
Summary Reports	[+]
Instructions and Documentation	[+]

Print Page

Contact Info

EMAIL
Contact form

PHONE
651-556-3097
651-556-5128 (fax)

HOURS [+]

ADDRESS [+]

PRISM Submissions

PRISM Summaries to Abstract Comparisons for Assessment Year 2022

Submission Name	Abstract File Replaced	Due Date	Assessment Year
			Payable Year
Submission #1 Preliminary Assessment	Spring Mini Preliminary MVP	04/01/2022	AY 2022
			PY 2023
Submission #2 Adjusted Assessment	Assessment Abstract Fall Mini Final MVP Exempt & PILT	09/01/2022	AY 2022
			PY 2023
Submission #3 Final Assessment & Tax	Abstract of Tax Lists TIF Supplement	04/01/2023	AY 2022
			PY 2023
Submission #4 Manufactured Home	Manufactured Home Abstract	09/01/2022	AY 2022
			PY 2022

PRISM Property Types

K10	Utility/Pipeline - Land & Buildings
K20	Utility/Pipeline - Electric Generating Machinery
K30	Utility/Pipeline - Other Machinery, Implements & Tools
K41	Utility/Pipeline - Electric Transmission Line - Less than 69KV
K42	Utility/Pipeline - Electric Transmission Line - 69KV and greater
K43	
	Utility/Pipeline - High Voltage Transmission Line - 100kV to 200kV (excluding 200kv)
K44	
	Utility/Pipeline - High Voltage Transmission Line - 200kV and greater
K50	Utility/Pipeline - Electric Distribution Line
K60	Utility/Pipeline - Gas Distribution Utilities
K70	Utility/Pipeline - Water Utilities
K75	Utility/Pipeline - Transportation Pipeline
K80	Utility/Pipeline - Other Utilities
L00	Railroad

Property Subtypes

A01	Real Property
B01	Personal Property - Machinery, implements and/or tools
B02	Personal Property - Buildings, Structures and other Improvements on privately leased land
B03	Personal Property - Buildings, structures and other improvements on publicly leased land
B04	Personal Property - Buildings, structures and other improvements situated on railroad rights-of-way or station grounds and not owned by the railroad company.
B05	Personal Property - Agricultural land exempt from taxation under M.S. 272.01 but leased and taxable under M.S. 273.19
B99	Personal Property - Other
C01	Manufactured Home
D00	State Assessed Property with Locally Assessed Property
D01	State Assessed Real Property - Ordered Values
D02	State Assessed Real Property - Recommended Values
D03	State Assessed Personal Property - Ordered Values
D04	State Assessed Personal Property - Recommended Values

Property Type/Property Subtype Combinations

Property Subtype Code D01: State Assessed Real Property – Ordered Values

Property assessed by the State Assessed Property unit as real property with an ordered value set by the state that cannot be changed by the local government.

Property Type Codes	State Assessed Property Type Description
L00: Railroad	Mainline Track, Other Track, Land and Structures

Property Subtype Code D02: State Assessed Real Property – Recommended Values

Property assessed by the State Assessed Property unit as real property with a recommended value set by the state that may be changed by the local government if warranted.

Property Type Codes	State Assessed Property Type Description
K10: Utility/Pipeline – Land & Buildings	Structure on Owned Land

Property Type/Property Subtype Combinations

Property Subtype Code D03: State Assessed Personal Property – Ordered Values

Property assessed by the State Assessed Property unit as personal property with an ordered value set by the state that cannot be changed by the local government.

Property Type Codes	State Assessed Property Type Description
K41: Utility/Pipeline - Electric Transmission Line - Less than 69KV	Electric Transmission Lines under 69 kilovolts
K42: Utility/Pipeline - Electric Transmission Line - 69KV and greater	Electric Transmission Lines 69 kilovolts or more in an Unorganized Twp
K43: Utility/Pipeline - High Voltage Transmission Line - 100kV to 200kV (excluding 200kv)	High Voltage Transmission Lines (100- 200 kilovolts) in an Unorganized Township, built after 7/1/1974
K44: Utility/Pipeline - High Voltage Transmission Line - 200kV and greater	High Voltage Transmission Lines (200 kilovolts or more) in an Unorganized Township, built after 7/1/1974
K50: Utility/Pipeline - Electric Distribution Line	Electric Distribution Lines Outside of a City
K75: Utility/Pipeline - Transportation Pipeline	Personal Property of a Transportation Pipeline
L00: Railroad	Structures on leased land (none currently known)

Property Subtype Code D04: State Assessed Personal Property – Recommended Values

Property assessed by the State Assessed Property unit as personal property with a recommended value set by the state that may be changed by the local government if warranted. Note: State Assessed Electric Generating Machinery and Other Machinery should be reported with this subtype even if it would normally be considered real property (i.e. due to not being movable without causing damage to itself or the real estate) by a local assessor and as a result is reported as part of a real property parcel.

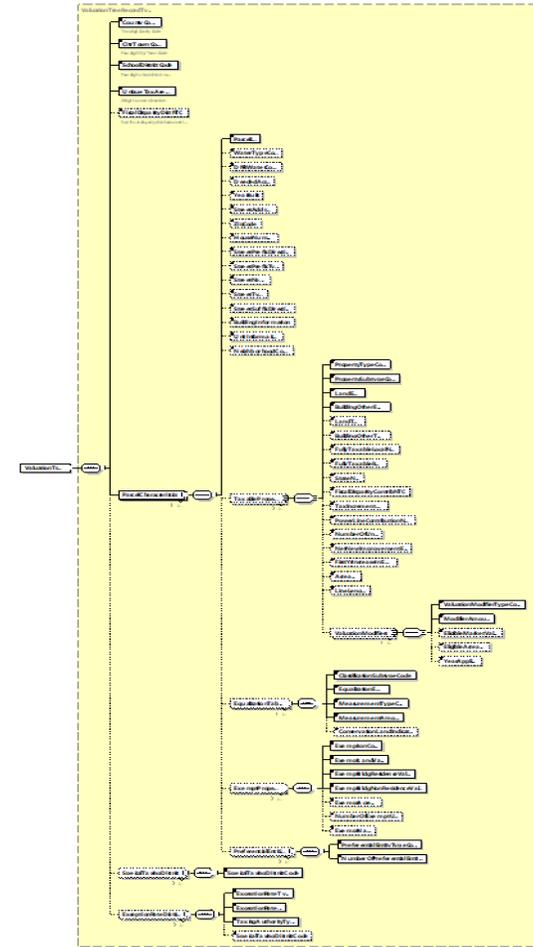
Property Type Codes	State Assessed Property Type Description
K10: Utility/Pipeline – Land & Buildings	Structure on Leased Land
K20: Utility/Pipeline - Electric Generating Machinery	Electric Generating Machinery
K30: Utility/Pipeline - Other Machinery, Implements & Tools	Other Machinery
K42: Utility/Pipeline - Electric Transmission Line - 69KV and greater	Electric Transmission Lines 69 kilovolts or more Inside a City or Organized Township
K44: Utility/Pipeline - High Voltage Transmission Line - 200kV and greater	High Voltage Transmission Lines (200 kilovolts or more) in a City or Organized Township, built after 7/1/1974
K43: Utility/Pipeline - High Voltage Transmission Line - 100kV to 200kV (excluding 200kv)	High Voltage Transmission Lines (100- 200 kilovolts) in a City or Organized Township, built after 7/1/1974
K50: Utility/Pipeline - Electric Distribution Line	Electric Distribution Lines in a City
K60: Utility/Pipeline - Gas Distribution Utility	Personal Property of a Gas Distribution Utility
K70: Utility/Pipeline - Water Utility	Personal Property of a Water Utility

Locally Taxed vs. County Taxed

- Locally Taxed Property is reported in the Valuation Tree, Taxation Tree, Linkage Tree, and TIF Tree and is taxed at a local tax rate
- County Taxed Property is reported in the Linkage Tree and Taxing Authority Tree and is taxed at a countywide average rate
- Currently only distribution lines and some transmission power lines are taxed at a countywide average rate.

XML is a standard to format data for transmission
It is can be difficult to read even with an XML viewer.

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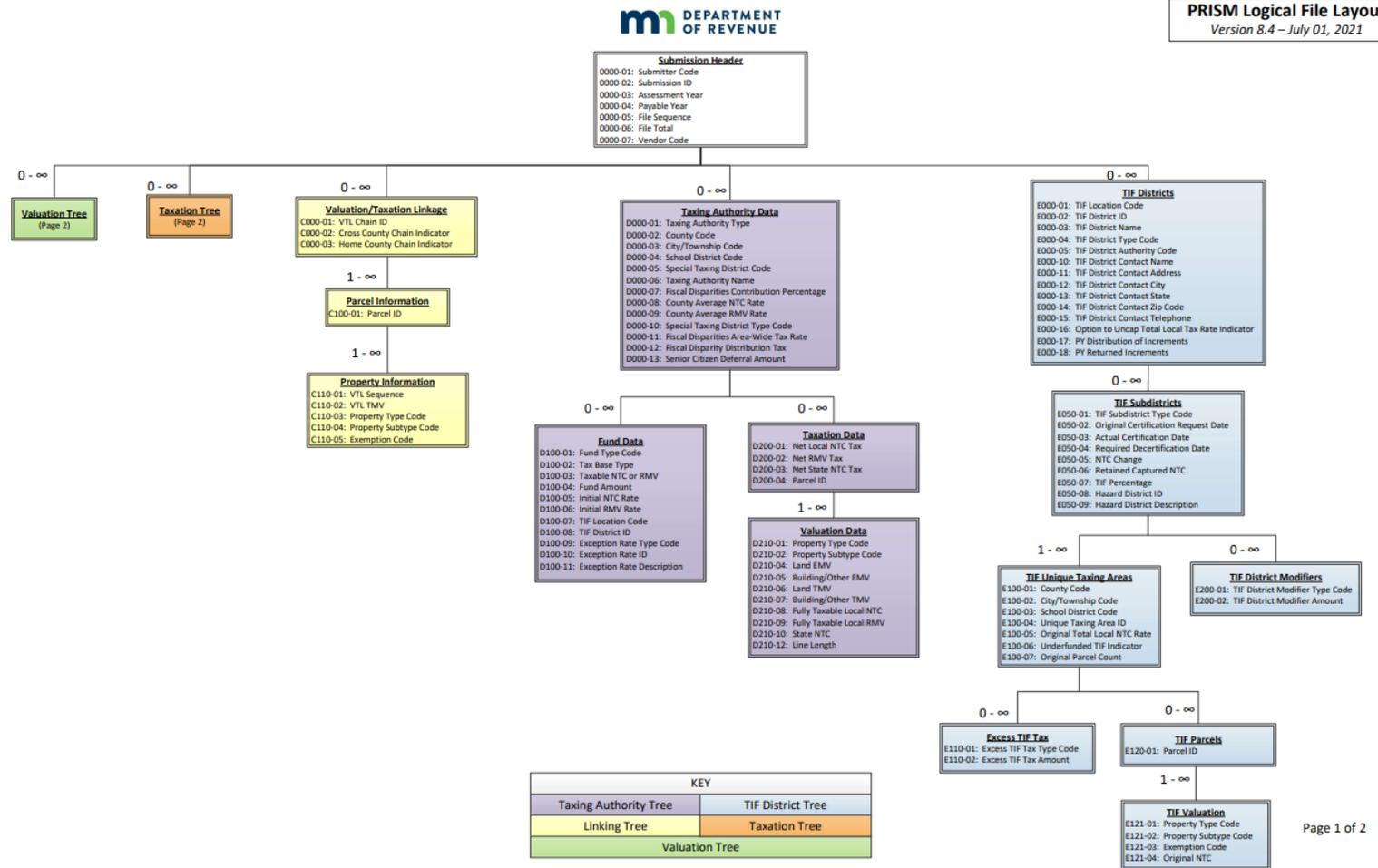


An XML Tag can be thought of as identifying a single cell within an Excel Workbook.

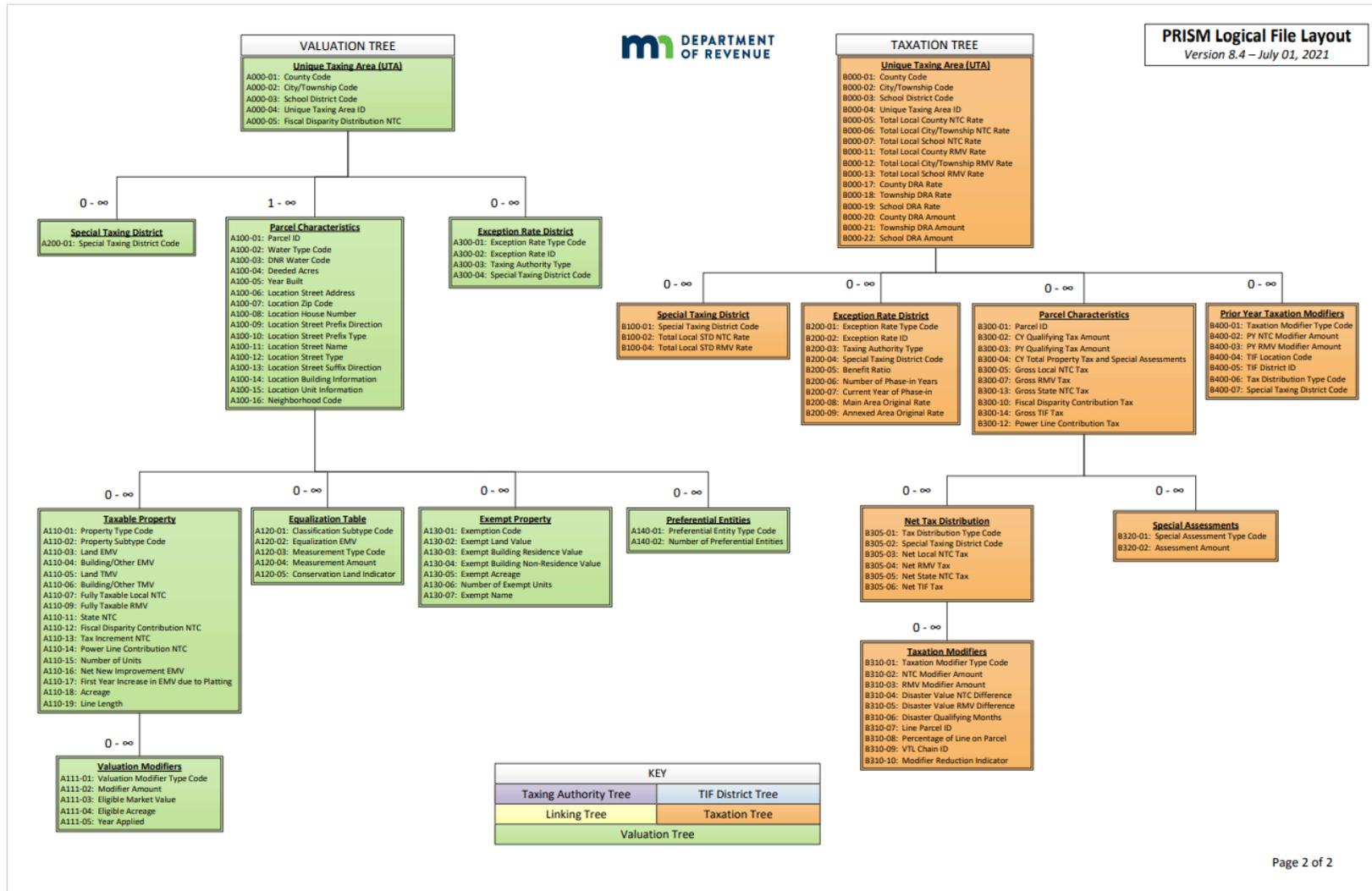


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  </ParcelCharacteristics>
</ValuationTree>
```

PRISM File Logical File Layout



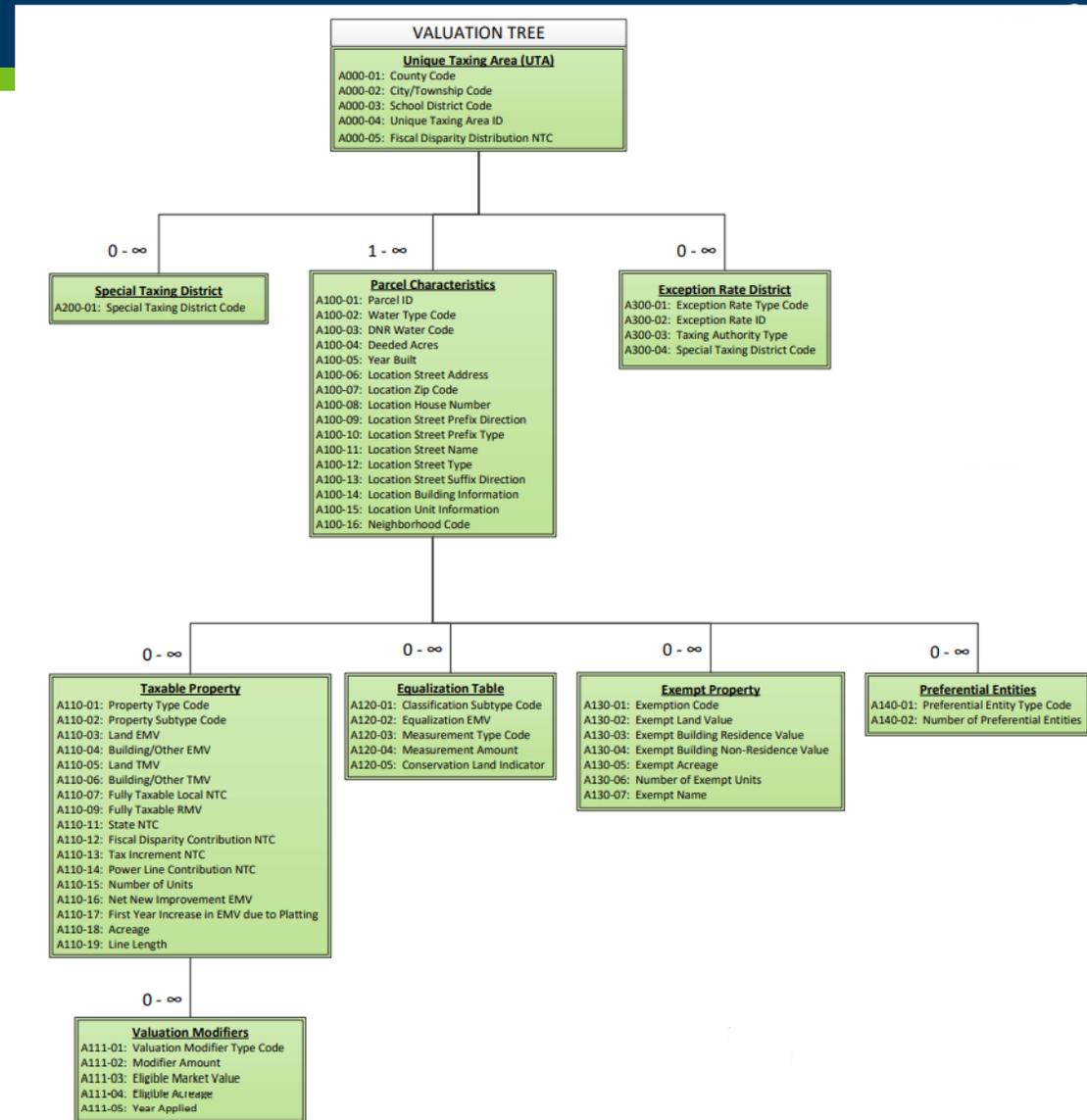
PRISM Logical File Layout



Valuation Tree

Valuation Tree Captures

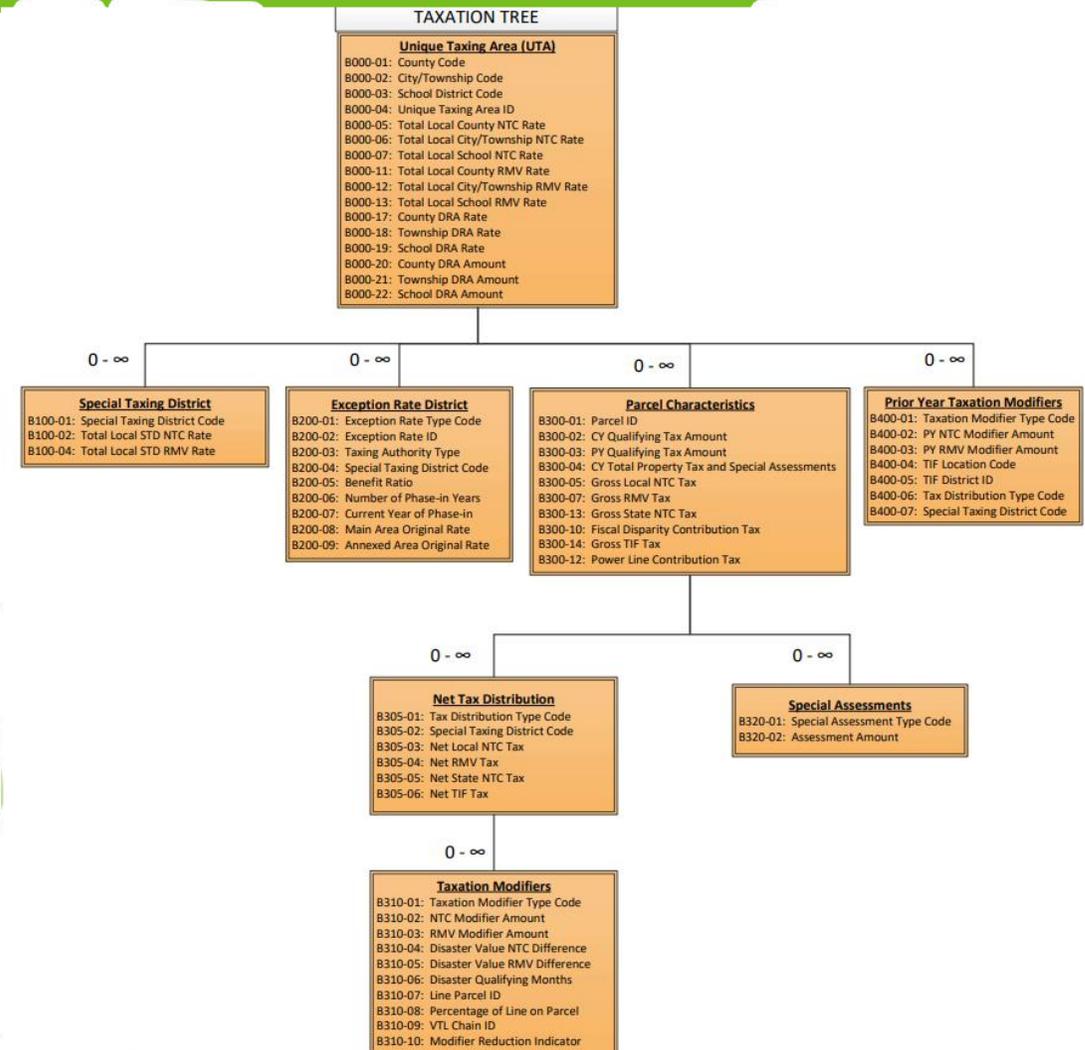
- EMV/TMV/NTC/RMV
- Property Types/Subtypes
- Property Information
- Special Programs



Taxation Tree

Taxation Tree Captures:

- Local Tax Rates
- Tax Statement Information
- Credits and Special Assessments
- Most data in this tree is based off the Valuation Tree

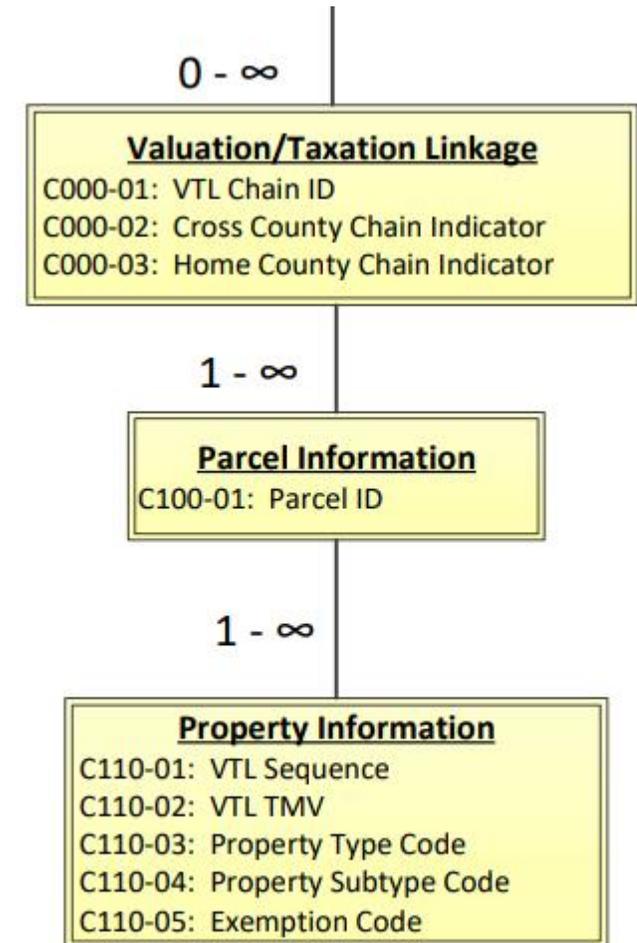


Linking Tree

How do parcels link to each other through ownership?

Examples of Linked Property:

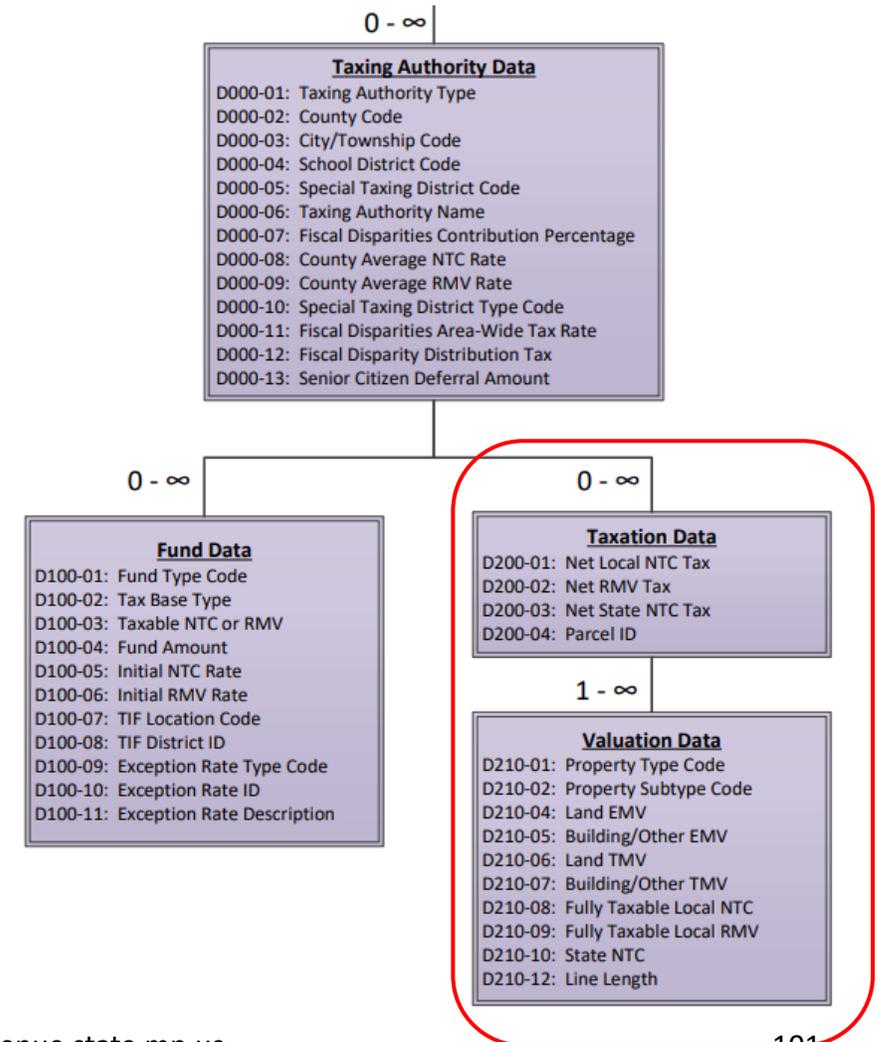
- Power Line Parcels (within a county)
- Railroad Parcels (within a county)
- Locally Assessed Property and State Assessed Property within a parcel



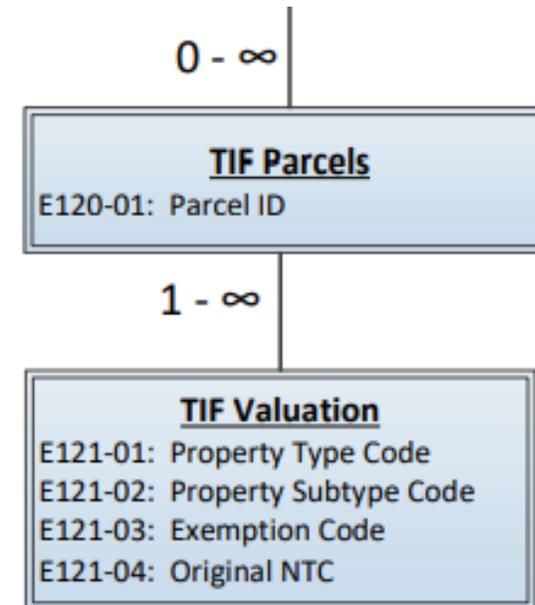
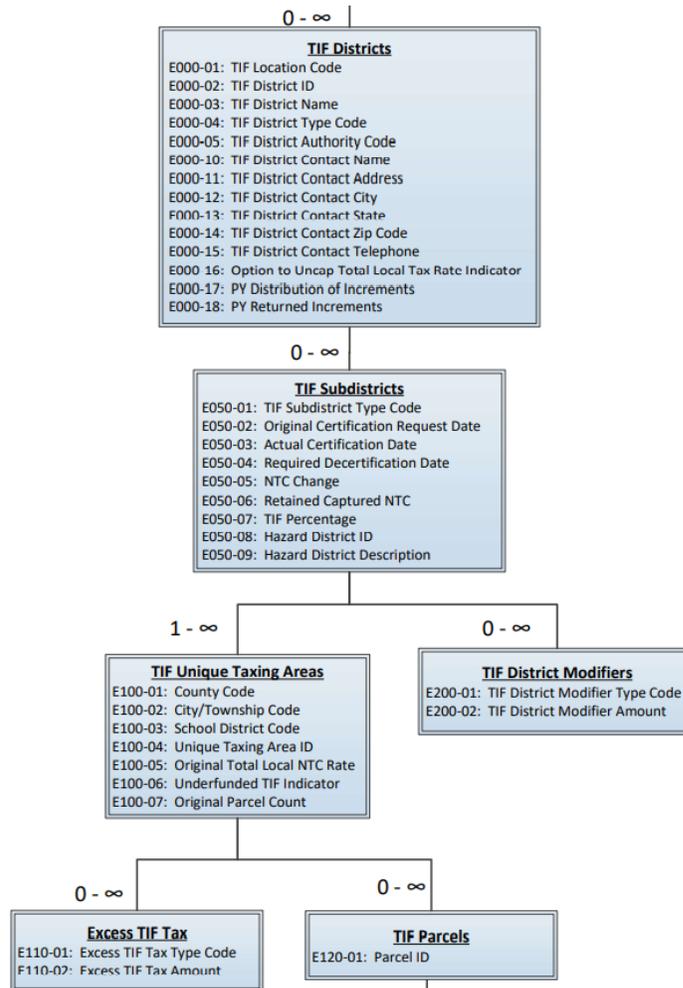
Taxing Authority Tree

Information about the different jurisdictions that comprise the Unique Taxing Areas (UTAs)

County Taxed State Assessed Data is captured on these tables



TIF Tree



Pa

Why is exempt is important

Pursuant to M.S. 273.18: “In every sixth year after the year 2010, the county auditor shall enter the description of each tract of real property exempt by law from taxation, with the name of the owner, and the assessor shall value and assess the same in the same manner that other real property is valued and assessed and shall designate in each case the purpose for which the property is used..”

This data serves multiple purposes for State Assessed Property:

1. To approximate taxable acreage of the state for railroad valuations
2. Public Utility Property that is exempt from Ad Valorem Taxation
 - Hydro Power Property
 - Wind Energy Systems
 - Solar Energy Systems
 - Some Electrical Co-ops

Thank You!

James Shanley

James.Shanley@state.mn.us

Send private chat to the host with:

- Name
- What is the acronym for the Property Record Information System of Minnesota?



Break

Panel Discussion

Panel Discussion

- **Bill Sparks**, Auditor/Treasurer Section, Revenue
- **Gale Zimmerman**, Property Tax Compliance Officer, Revenue
- **James Shanley**, Data & Analysis Section, Revenue
- **Jon Van Nurden**, State Assessed Property Section, Revenue
- **Emily Anderson**, Info/Ed Section, Revenue
- **Jody Moran**, Tax Division Manager, Washington County
- **Joyce Larson**, Assessment Support Manager, Washington County
- **Kent Schilling**, Sr. Mgr. Property Tax, Union Pacific Railroad

Send private chat to the host with:

- Name
- Work Email
- Work Phone

Thank You!

State Assessed Property Section

sa.property@state.mn.us

November 15, 2022