

**Starting at 9:30 A.M.**

## **2023 State Assessed Property Fall Forum**



# 2023 State Assessed Property Fall Forum

November 16, 2023

# 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](mailto:sa.property@state.mn.us) or consult a tax professional.

# Agenda

- Department updates
- County Review of State Assessed Property
- GIS Mapping of Railroad Parcels
- Energy Production Tax and Renewable Energy Growth
- Xcel Energy Utility System
- MISO – Electric Transmission Network

# Department Updates



**Jon Klockziem**  
**Division Director**

- Over 24 years of county and state government
- Served as Property Tax Assistant Director, Property Tax Director and Assistant Commissioner



**Emily Anderson**  
**Assistant Director for Assessment and Classification**

- Joined Revenue in 2010, Property Tax in 2014
- Supervised Information and Education Section





# Virtual Room


## State Assessed Property Virtual Room

- Voluntary
- Provides timely information of the impact of administrative appeal settlements to the certified values

# Virtual Room

 **DEPARTMENT  
OF REVENUE**

 Virtual Room Home

Welcome, Holly Soderbeck 

**Room: State Assessed Property**

What's New

Files

Tasks

Messages

Members

Status

Activity Log

You are getting emails about new items added to this room.


Turn Off


**Unread Items**

There are no new or unread items.



# Virtual Room

 Virtual Room Home




Welcome, Holly Soderbeck 

## Room: State Assessed Property

[What's New](#) [Files](#) [Tasks](#) **[Messages](#)** [Members](#) [Status](#) [Activity Log](#)

New Message

Show  entries Filter List:  [Export](#)

Unread	Subject	Added by	Date	Action
	Certified Values 9/29	Damaris Ledesma	10/04/2022 10:34:50 AM	
	RE: Company Status 9/26/2022	Buhmann, Brian	09/28/2022 04:18:48 PM	
	Company Status 9/16/2022	Damaris Ledesma	09/16/2022 04:12:40 PM	

# Virtual Room

## Room: State Assessed Property

[What's New](#)[Files](#)[Tasks](#)[Messages](#)[Members](#)[Status](#)[Activity Log](#)






Subject: Certified Values 9/29

[Add Reply](#)[Mark All as Read](#)[Return to All Messages](#)

☐ Expand all messages

Show  entries

Filter List:

Unread 	Message 	Added By 	Date 
	Utility and Pipeline Certified Values â?? The department issued corrected certified equalized utility and pipeline values on September 29, 2022. These corrected orders included any adjustment related to administrative appeals or any other property 	Damaris Ledesma	10/04/2022 10:34:50 AM

Showing 1 to 1 of 1 entries

[Previous](#)[1](#)[Next](#)

# Virtual Room

The screenshot displays the Minnesota Department of Revenue's Virtual Room interface. A 'View Message' pop-up window is centered on the screen, displaying a message from the Property Tax Division. The background interface includes a header with the Minnesota Department of Revenue logo, a 'Virtual Room Home' link, and a 'Room: State Assessed Property' section. Below this, there are tabs for 'What's New', 'Files', and 'Tools'. The main content area shows a message titled 'Subject: Certified Values' with buttons for 'Add Reply' and 'Mark All as Read'. A table below the message lists entries with columns for 'Unread' and 'Message'. The pop-up window contains the following text:

**Subject:** Certified Values 9/29

**Message:** **Utility and Pipeline Certified Values** â?? The department issued corrected certified equalized utility and pipeline values on September 29, 2022. These corrected orders included any adjustment related to administrative appeals or any other property record corrections identified by the counties or companies. A change in one companyâ??s utility and pipeline property records could impact the certified values for all of the values of that company.

**Railroad Certified Values** â?? The department issued corrected certified equalized railroad values on August 30, 2022. These corrected orders included any adjustment related to administrative appeals or any other property record corrections identified by the counties or companies. A change in one companyâ??s railroad property records could impact the certified values for all of the values of that company.

You can find an electronic version of certified values at the Property Tax Data and Statistics webpage (<https://www.revenue.state.mn.us/property-tax-data-and-statistics>), under the Market Value Section.


Let us know if you have any questions by sending a message through the Virtual Room or emailing us at [sa.property@state.mn.us](mailto:sa.property@state.mn.us).

Thank you,

Property Tax Division  
State Assessed Property Section  
[sa.property@state.mn.us](mailto:sa.property@state.mn.us)

**Minnesota Department of Revenue**  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us)

The background interface also shows a 'Filter List' section with a table containing columns for 'Unread' and 'Date'. The table has one entry with the date '10/04/2022 10:34:50 AM'. At the bottom of the background interface, there are 'Previous', '1', and 'Next' navigation buttons.

 Virtual Room Home

## Room: State Assessed Property

What's New

Files

Tasks

Messages

Members

Status

Activity Log

Current location: [State Assessed Property](#)

Go to Sub-Folder:

# Virtual Room

## Room: State Assessed Property

[What's New](#)[Files](#)[Tasks](#)[Messages](#)[Members](#)[Status](#)[Activity Log](#)

Current location: [State Assessed Property](#) / [Documents](#)

[Create Sub-Folder](#)[Current Folder Settings](#)

### Room Files

[Upload Files](#)[Download Files](#)

Only items selected on the active page will be included. Increase the number of entries shown and/or move to the next page.

☐ Show Deleted Folders and Files

Filter by Date:

From



To

Show  entries

Filter List:

<input checked="" type="checkbox"/> Select All	File Name	Type	Date Added	Added by	Comment	Actions
<input type="checkbox"/>	Uncertified Utility-Pipeline Values 9-26-2022	xlsx	09/26/2022 11:09 AM	Damaris Ledesma	<a href="#">View</a>	
<input type="checkbox"/>	Company Status 9-26-2022	xlsx	09/26/2022 11:09 AM	Damaris Ledesma	<a href="#">View</a>	
<input type="checkbox"/>	Uncertified Utility-Pipeline Values 9-16-2022	xlsx	09/16/2022 04:07 PM	Damaris Ledesma	<a href="#">View</a>	
<input type="checkbox"/>	Company Status 9-16-2022	xlsx	09/16/2022 04:07 PM	Damaris Ledesma	<a href="#">View</a>	
<input type="checkbox"/>	Uncertified Utility-Pipeline Values 9-2-2022	xlsx	09/02/2022 04:17 PM	Damaris Ledesma	<a href="#">View</a>	

# Virtual Room

Railroad, Utility, and Pipeline 2022 Valuations  
Company Status



Company Name	Date of Valuation	Appeal Deadline (w/o Extension) 30 days	Date Admin Appeal Requested	Date Conference Scheduled 20 days	Latest Date for Appeal Determination 30 days	Appeal Settlement or Determination Date
NuStar Pipeline Operating Ptshp LP	7/5/2022	8/4/2022	7/22/2022	8/1/2022	8/31/2022	8/3/2022
Otter Tail Valley Railroad	5/31/2022	6/30/2022	6/30/2022	7/13/2022	8/12/2022	7/18/2022
Rapid City, Pierre & Eastern	5/31/2022	6/30/2022	6/30/2022	7/13/2022	8/12/2022	7/18/2022
Twin Cities & Western Railroad Co	5/31/2022	6/30/2022	6/27/2022	7/12/2022	8/11/2022	8/1/2022
Dakota, Minnesota & Eastern RR Corp	5/26/2022	6/25/2022	6/22/2022	7/11/2022	8/10/2022	8/2/2022
Grand Trunk Railroad	5/26/2022	6/25/2022	6/22/2022	7/6/2022	8/5/2022	7/28/2022
Soo Line Railroad Company	5/26/2022	6/25/2022	6/22/2022	7/11/2022	8/10/2022	8/2/2022
BNSF Railroad Company & Affiliates	5/27/2022	6/26/2022	6/15/2022	6/28/2022	7/28/2022	7/7/2022
Union Pacific Railroad Company	5/26/2022	6/25/2022	6/6/2022	6/21/2022	7/21/2022	6/22/2022
ALLETE, Inc.	7/5/2022	8/4/2022	8/4/2022			
Steele Waseca Coop Electric	7/5/2022	8/4/2022	8/4/2022			
Dakota Natural Gas, LLC	7/5/2022	8/4/2022	8/3/2022			
Peoples Energy Cooperative	7/5/2022	8/4/2022	8/3/2022			
Great River Energy	6/15/2022	7/30/2022	7/29/2022	8/18/2022	9/17/2022	
Stearns Coop Elec Association	7/5/2022	8/4/2022	7/28/2022	8/17/2022	9/16/2022	
ITC Midwest LLC	7/1/2022	7/31/2022	7/27/2022	8/15/2022	9/14/2022	
MDU Resources Group (Great Plains Natural Gas)	7/1/2022	7/31/2022	7/27/2022	8/4/2022	9/3/2022	
Northern States Power Co - Electric	6/28/2022	7/28/2022	7/27/2022	8/16/2022	9/15/2022	
Northern States Power Co - Gas	6/28/2022	7/28/2022	7/27/2022	8/16/2022	9/15/2022	

### Uncertified State Assessed Utility and Pipeline Market Values (Assessment Year 2022)

This spreadsheet is intended to be an **unofficial copy** of the utility and pipeline operating property values. **These are not certified equalized values.** The department will issue corrections to the certified equalized utility and pipeline values by

You can filter and sort by each column.

**Dated: 9/26/2022**

County Name	Company Name	COMP ID	DOR ID	Parcel ID	City/Township Name	Property Name	New Or Retired Property	Property Type Description	County Notes	Prior Year Cost	Current Year Additions	Current Year Value
AITKIN	ALLETE INC	049	0001	01-6-000400	AITKIN TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 331,749	\$ -	\$ -
AITKIN	ALLETE INC	049	0001	01-6-000401	AITKIN TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 247,383	\$ -	\$ -
AITKIN	ALLETE INC	049	0002	12-6-000100	HILL LAKE TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 304,491	\$ 1,031	\$ -
AITKIN	ALLETE INC	049	0002	12-6-000101	HILL LAKE TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 233,831	\$ -	\$ -
AITKIN	ALLETE INC	049	0003	15-6-000100	KIMBERLY TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 337,225	\$ -	\$ -
AITKIN	ALLETE INC	049	0003	15-6-000100	KIMBERLY TOWN OF	TRANSMISSION LINES (roads, trails	Pre-Existing	Structure, Leased Land	none	\$ 209	\$ -	\$ -
AITKIN	ALLETE INC	049	0003	15-6-000101	KIMBERLY TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 260,947	\$ -	\$ -
AITKIN	ALLETE INC	049	0004	20-6-000300	MACVILLE TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 1,323,890	\$ 1,086	\$ -
AITKIN	ALLETE INC	049	0004	20-6-000301	MACVILLE TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 451,642	\$ -	\$ -
AITKIN	ALLETE INC	049	0005	27-6-000100	SALO TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 328,906	\$ -	\$ -
AITKIN	ALLETE INC	049	0005	27-6-000101	SALO TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 259,483	\$ -	\$ -
AITKIN	ALLETE INC	049	0006	30-6-000100	SPALDING TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 340,387	\$ -	\$ -
AITKIN	ALLETE INC	049	0006	30-6-000101	SPALDING TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 261,879	\$ -	\$ -
AITKIN	ALLETE INC	049	0007	31-6-000800	SPENCER TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 345,346	\$ -	\$ -
AITKIN	ALLETE INC	049	0007	31-6-000801	SPENCER TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp	none	\$ 262,545	\$ -	\$ -
AITKIN	ALLETE INC	049	0535	69-0-001000	NONE	RURAL DISTRIBUTION LINES	Pre-Existing	Elec Dist Lines Twp	none	\$ 1,074,836	\$ -	\$ -
AITKIN	ALLETE INC	049	0535	69-0-001000	NONE	RURAL TRANSMISSION LINES	Pre-Existing	Elec Trnsm > or = 69kV U	none	\$ 1,305,775	\$ 75,532	\$ -
AITKIN	ALLETE INC	049	1553	06-6-000400	CORNISH TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV U	none	\$ 330,099	\$ 9,101	\$ -
AITKIN	ALLETE INC	049	1554	33-6-000700	VERDON TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV U	none	\$ 196,179	\$ 5,409	\$ -
AITKIN	ALLETE INC	049	1555	33-6-000800	VERDON TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV U	none	\$ 13,200	\$ 364	\$ -
AITKIN	ALLETE INC	049	1556	33-6-000900	VERDON TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV U	none	\$ 126,118	\$ 3,477	\$ -
AITKIN	ALLETE INC	049	1557	20-6-000600	MACVILLE TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV U	none	\$ 324,702	\$ 33,191	\$ -
AITKIN	ALLETE INC	049	1605	69-0-002000	UNORG TWP	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV U	none	\$ 850,014	\$ 70,451	\$ -
AITKIN	ALLETE INC	049	1764	57-6-029600	HILL CITY CITY OF	none	Pre-Existing	Elec Trnsm > or = 69kV C	none	\$ 23,581	\$ 82	\$ -
AITKIN	ALLETE INC	049	1869	20-6-050400	MACVILLE TOWN OF	SWATARA TAP to Enbridge	New	Structure, Owned Land	none	\$ -	\$ 28,755	\$ -
AITKIN	EAST CENTRAL ENERGY	070	0024	34-6-013102	WAGNER TOWN OF	RADIO TOWER	Pre-Existing	Structure, Owned Land	none	\$ 2,463	\$ -	\$ -
AITKIN	EAST CENTRAL ENERGY	070	0025	58-6-000100	MCGRATH CITY OF	DISTRIBUTION LINES	Pre-Existing	Elec Dist Lines City	none	\$ 38,890	\$ 995	\$ -
AITKIN	ENBRIDGE ENERGY	044	0009	43-6-000300	UNORG 52-22	none	Pre-Existing	Trans Pipeline	none	\$ 9,590,933	\$ -	\$ -
AITKIN	ENBRIDGE ENERGY	044	0158	42-6-039300	Township 51, Range 22	none	New	Trans Pipeline	none	\$ -	\$ 62,279,256	\$ -
AITKIN	ENBRIDGE ENERGY	044	0159	06-6-042400	Township 51, Range 23 (	none	New	Trans Pipeline	none	\$ -	\$ 63,300,228	\$ -
AITKIN	ENBRIDGE ENERGY	044	0160	33-6-041200	McGregor School District	none	New	Trans Pipeline	none	\$ -	\$ 24,503,314	\$ -
AITKIN	ENBRIDGE ENERGY	044	0161	33-6-045100	Aitkin School District and	none	New	Trans Pipeline	none	\$ -	\$ 37,775,942	\$ -

## Become a member of the State Assessed Property Virtual Room

Email [sa.property@state.mn.us](mailto:sa.property@state.mn.us) with your:

- Name
- Email
- Phone Number
- Position
- Jurisdiction (county/city/etc.)





# e-Services



# Utility and Pipeline Reports in e-Services

# Utility & Pipeline to e-Services

## Utility & Pipeline - Migration to e-Services

- Begins the 2024 Assessment Year
- Reports filed in e-Services
- Added Security –  
(No more emailing/mailling reports, certifications, etc.)
- Account name changing to Utility and Pipeline  
Property Tax (formerly SA Property)

# Utility & Pipeline to e-Services

## E-Services Training for Utility and Pipeline Companies

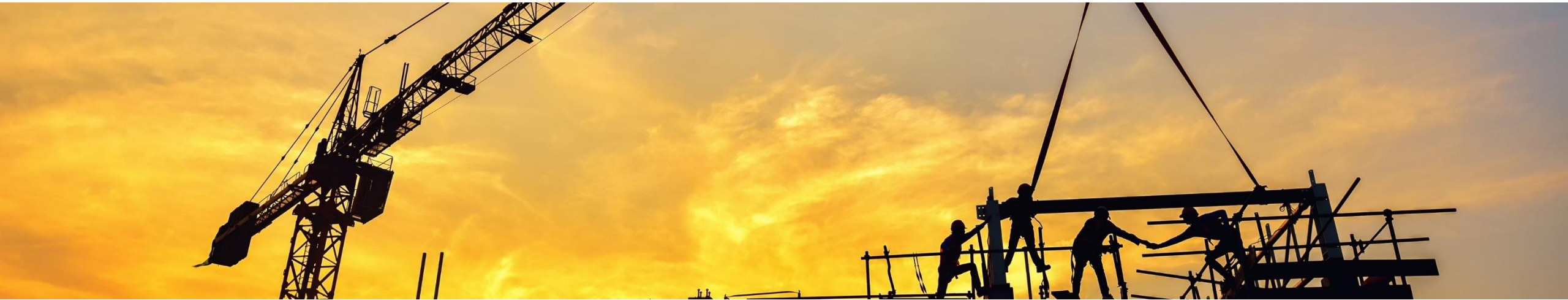
- December 12, 2023 at 10 a.m.
- February 7, 2024 at 2 p.m.

### Topics covered:

- General e-Services navigation, and registration
- Walkthrough of the Property Record and Market Value Reports

## Access Types:

- **e-Services Master:** can view, file, and/or pay one or more accounts. They can add, delete, and change security levels for all users.
- **Account Manager:** can view, file and/or pay for one or more accounts.
- **User access:** determined by the e-Services Master. Can allow users All Access, file only, pay only, or view only.



# Contributions in Aid of Construction



# Contributions in Aid of Construction

## What is Contributions in Aid of Construction (CIAC)?

Money paid to a utility or pipeline company to be used directly or indirectly for the construction or acquisition of plant.

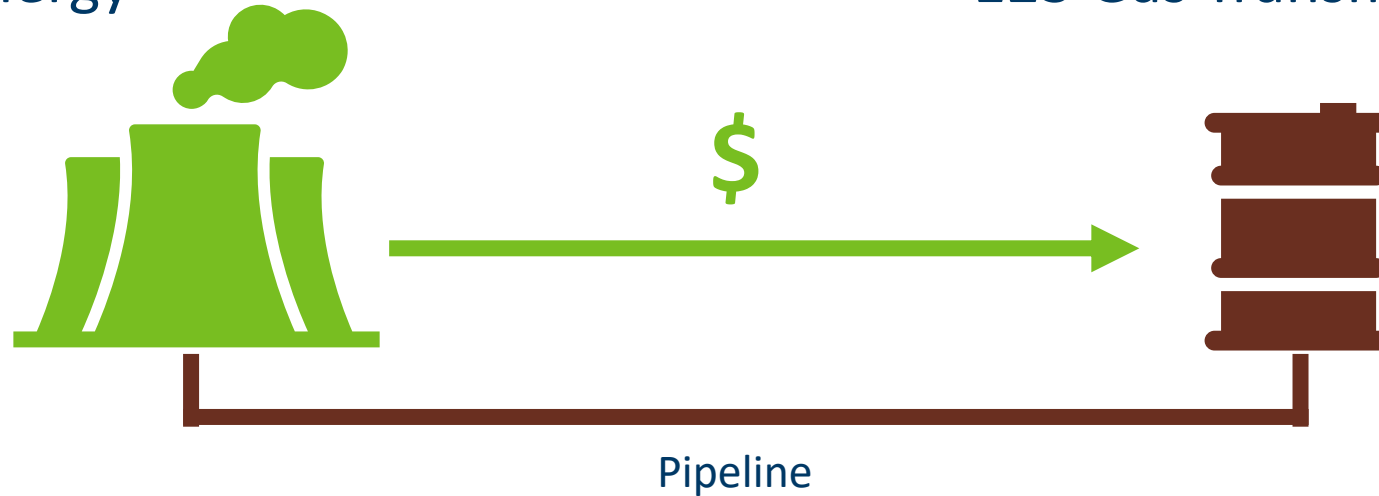
# Contributions in Aid of Construction

## Contributions in Aid of Construction (CIAC)

**Example:**

ABC Energy

123 Gas Transmission





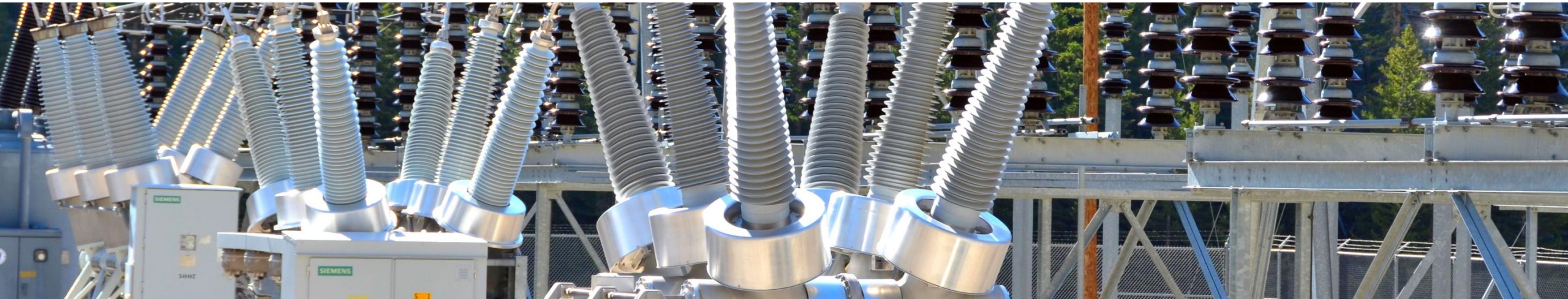
# Contributions in Aid of Construction

## How to report CIAC on the Property Record and Market Value Report?

- CIAC paid to others
  - Considered non-operating, if it is not associated with property that is part of the company's operations. Should be excluded, if it is included in company's system plant costs reported to the State.
- CIAC received from others
  - Considered operating, if the CIAC is associated with property that is part of your operations. Must be included in your system plant costs in the Market Value Report and accounted for in your Property Record Report. Not excludable unless it is associated with property that would otherwise be excludable.

# Assessment Codes Tables

Property Type Description	Property Type (Abbreviated)	PRISM - Property Type	PRISM - Property Subtype
Structure on Leased or Unowned Land	Structure, Leased Land	K10	D04
Structure on Owned Land	Structure, Owned Land	K10	D02
Electric Generating Machinery	Elec Gen Machinery	K20	D04
Other Machinery	Other Machinery	K30	D04
Electric Transmission Lines under 69 kilovolts	Elec Trnsm < 69kV	K41	D03
Electric Transmission Lines 69 kilovolts or more Inside a City or Organized Township	Elec Trnsm > or = 69kV Cty Org	K42	D04
Electric Transmission Lines 69 kilovolts or more in an Unorganized Twp	Elec Trnsm > or = 69kV Unorg	K42	D03
High Voltage Transmission Lines (100- 200 kilovolts) in an Unorganized Township, built after 7/1/1974	Elec Trnsm 100-200kV Unorg Blt	K43	D03
High Voltage Transmission Lines (200 kilovolts or more) in a City or Organized Township, built after 7/1/1974	Elec Trnsm > or = 200kV CtyOr	K44	D04
High Voltage Transmission Lines (200 kilovolts or more) in an Unorganized Township, built after 7/1/1974	Elec Trnsm > or = 200kV Unorg	K44	D03
Electric Distribution Lines Outside of a City	Elec Dist Lines Twp	K50	D03
Electric Distribution Lines in a City	Elec Dist Lines City	K50	D04
Personal Property of a Gas Distribution Utility	Gas Distrib Utility	K60	D04
Personal Property of a Water Utility	Water Utility	K70	D04
Personal Property of a Transportation Pipeline	Trans Pipeline	K75	D03
Railroad	Railroad	L00	D01



# Electric Generation Transition Aid

# Electric Generation Transition Aid

## Electric Generation Transition Aid

- Aid if a generation unit retires and the generation property's tax capacity was more than 4% of the eligible taxing jurisdiction's total tax capacity
- Difference in pre-retirement tax capacity and post-retirement tax capacity times jurisdiction's tax rate to determine aid amount
- Aid reduced by 5% each year, after first two aid amounts

# Electric Generation Transition Aid

## Electric Generation Transition Aid

### Example:

- Generation unit's tax capacity is \$100,000 in 2023 and \$50,000 in 2024, differential is \$50,000.
- County's tax rate for 2024 payable year times \$50,000 is aid amount for 2024.
- Aid in 2025 is same as 2024.
- Next year, aid is 5% less

# Electric Generation Transition Aid

## Annual form for companies with electric generation property

- Filed by March 31 each year with your Market Value Report
- List current retirements of electric generation units with natural gas, nuclear, or coal as primary fuel
- List anticipated retirements



# Natural Gas Pipeline: State General Levy Abatement

# Natural Gas Pipeline: State General Levy Abatement

## Qualifications:

- Intrastate natural gas transportation or distribution pipeline system
- Construction of system commenced after 1/1/2018
- Service area requirements



# Natural Gas Pipeline: State General Levy Abatement

- Company applies with Revenue
- Revenue notifies county
- County abates state general tax for 12 taxable years



# Alternative Tax Proposal



# Break





# County Review of State Assessed Property

Brown County, Anoka County, and State Assessed Property Section



# State Assessed Property Review & Resources

Brown County, Anoka County, and State Assessed Property Section

# County Review of State Assessed Property

## Timeline of Utility and Pipeline Records and Values

- April
  - Property records posted without values
- Early July
  - Records issued with market values
- By October 1
  - Records issued with final market values (post appeal, and corrections)

# County Review of State Assessed Property


## Timeline of Railroad Property Records and Values

- December (prior to assessment year)
  - Property records posted without values
- End of June
  - Records issued with market values
- End of August
  - Records issued with final market values (post appeal, and corrections)

# County Review of State Assessed Property

## Railroad Property Records – Posted in December

- Review property records
  - PIDs
  - City/Townships
  - Focus on Changed records
  - Track Miles, Acres, Structure
  - Missing or Duplicate Records

	A	B	C	D	E	F	G	H	I	J	
1	 DEPARTMENT OF REVENUE										
2	Copy of State Assessed Railroad Property Changes (Assessment Year 2023)										
3	This spreadsheet is intended to be an unofficial copy of the property record changes made by the railroad companies for the upcoming 2022 assessment.										
4	You can filter and sort by each column.										
5	Dated: December 13, 2022										
6											
7	Company Name	DOR Property ID	County Name	County Code	City/Twp Name	City/Twp Cod	Parcel ID	Property	Line Name	County Notes	M 20
8	BNSF RAILWAY COMPANY & AFFILIATES	0010001	AITKIN	01	Unorg. 52-22	1914	43-0-060200	none	BOYLSTON-CASS LAKE	none	
9	BNSF RAILWAY COMPANY & AFFILIATES	0010002	AITKIN	01	Clark	338	05-0-054000	none	CARLTON - STAPLES	none	
10	BNSF RAILWAY COMPANY & AFFILIATES	0010003	AITKIN	01	Tamarack	2662	61-0-033000	none	CARLTON - STAPLES	none	
11	BNSF RAILWAY COMPANY & AFFILIATES	0010004	AITKIN	01	McGregor TWP	1461	22-0-053902	none	CARLTON - STAPLES	none	
12	BNSF RAILWAY COMPANY & AFFILIATES	0010005	AITKIN	01	McGregor	2571	59-0-042300	none	CARLTON - STAPLES	none	
13	BNSF RAILWAY COMPANY & AFFILIATES	0010006	AITKIN	01	Jevne	1095	14-0-062802	none	CARLTON - STAPLES	none	
14	BNSF RAILWAY COMPANY & AFFILIATES	0010007	AITKIN	01	Unorg. 47-24	1850	45-0-053602	none	CARLTON - STAPLES	none	
15	BNSF RAILWAY COMPANY & AFFILIATES	0010008	AITKIN	01	Kimberly	1153	15-0-064502	none	CARLTON - STAPLES	none	
16	BNSF RAILWAY COMPANY & AFFILIATES	0010009	AITKIN	01	Spencer	1629	31-0-072002	none	CARLTON - STAPLES	none	
17	BNSF RAILWAY COMPANY & AFFILIATES	0010010	AITKIN	01	Aitkin TWP	10	01-0-093402	none	CARLTON - STAPLES	none	
18	BNSF RAILWAY COMPANY & AFFILIATES	0010011	AITKIN	01	Aitkin	1947	56-0-173800	none	CARLTON - STAPLES	none	
19	BNSF RAILWAY COMPANY & AFFILIATES	0010012	ANOKA	02	Fridley	2359	34-30-24-43-0019	none	ST PAUL - STAPLES	none	
20	BNSF RAILWAY COMPANY & AFFILIATES	0010013	ANOKA	02	Columbia Heights	2191	34-30-24-44-0039	none	ST PAUL - STAPLES	none	
21	BNSF RAILWAY COMPANY & AFFILIATES	0010014	ANOKA	02	Fridley	2359	22-30-24-41-0009	none	ST PAUL - STAPLES	none	
22	BNSF RAILWAY COMPANY & AFFILIATES	0010015	ANOKA	02	Fridley	2359	15-30-24-14-0063	none	ST PAUL - STAPLES	none	
23	BNSF RAILWAY COMPANY & AFFILIATES	0010016	ANOKA	02	Fridley	2359	03-30-24-42-0153	none	ST PAUL - STAPLES	none	
24	BNSF RAILWAY COMPANY & AFFILIATES	0010017	ANOKA	02	Coon Rapids	2439	36-31-24-22-0004	none	ST PAUL - STAPLES	none	
25	BNSF RAILWAY COMPANY & AFFILIATES	0010018	ANOKA	02	Coon Rapids	2439	26-31-24-44-0018	none	ST PAUL - STAPLES	none	
26	BNSF RAILWAY COMPANY & AFFILIATES	0010019	ANOKA	02	Anoka	1959	05-31-24-34-0012	none	ST PAUL - STAPLES	none	
27	BNSF RAILWAY COMPANY & AFFILIATES	0010020	ANOKA	02	Ramsey	2514	35-32-25-31-0017	none	ST PAUL - STAPLES	none	
28	BNSF RAILWAY COMPANY & AFFILIATES	0010021	ANOKA	02	Ramsey	2514	19-32-25-31-0007	none	ST PAUL - STAPLES	none	
29	BNSF RAILWAY COMPANY & AFFILIATES	0010022	ANOKA	02	Coon Rapids	2439	26-31-24-12-0036	none	COON CREEK - DULUTH	none	
30	BNSF RAILWAY COMPANY & AFFILIATES	0010023	ANOKA	02	Anoka	1959	35-32-24-43-0004	none	COON CREEK - DULUTH	none	




# County Review of State Assessed Property

## Utility & Pipeline Property Records – Posted in April

### Review property records

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

	A	B	C	D	E	F	G	H	I
1	 <b>DEPARTMENT OF REVENUE</b>								
2	<b>Copy of State Assessed Utility and Pipeline Market Values (Assessment Year 2022)</b>								
3	This spreadsheet is intended to be an unofficial copy of the ordered and recommended values of utility and pipeline operating property.								
4	You can filter and sort by each column.								
5	Dated: 9/27/2022								
6									
7	County Name	Company Name	COMP ID	DOR ID	Parcel ID	City/Township Name	Property Name	New Or Retired Property	Property Type Description
8	AITKIN	ALLETE INC	049	0001	01-6-000400	AITKIN TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
9	AITKIN	ALLETE INC	049	0001	01-6-000401	AITKIN TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
10	AITKIN	ALLETE INC	049	0002	12-6-000100	HILL LAKE TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
11	AITKIN	ALLETE INC	049	0002	12-6-000101	HILL LAKE TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
12	AITKIN	ALLETE INC	049	0003	15-6-000100	KIMBERLY TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
13	AITKIN	ALLETE INC	049	0003	15-6-000100	KIMBERLY TOWN OF	TRANSMISSION LINES (roads, trails)	Pre-Existing	Structure, Leased Land
14	AITKIN	ALLETE INC	049	0003	15-6-000101	KIMBERLY TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
15	AITKIN	ALLETE INC	049	0004	20-6-000300	MACVILLE TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
16	AITKIN	ALLETE INC	049	0004	20-6-000301	MACVILLE TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
17	AITKIN	ALLETE INC	049	0005	27-6-000100	SALO TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
18	AITKIN	ALLETE INC	049	0005	27-6-000101	SALO TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
19	AITKIN	ALLETE INC	049	0006	30-6-000100	SPALDING TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
20	AITKIN	ALLETE INC	049	0006	30-6-000101	SPALDING TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
21	AITKIN	ALLETE INC	049	0007	31-6-000800	SPENCER TOWN OF	none	Pre-Existing	Elec Trnsm > or = 69kV Cty
22	AITKIN	ALLETE INC	049	0007	31-6-000801	SPENCER TOWN OF	DISTRIBUTION	Pre-Existing	Elec Dist Lines Twp
23	AITKIN	ALLETE INC	049	0535	69-0-001000	NONE	RURAL DISTRIBUTION LINES	Pre-Existing	Elec Dist Lines Twp
24	AITKIN	ALLETE INC	049	0535	69-0-001000	NONE	RURAL TRANSMISSION LINES	Pre-Existing	Elec Trnsm > or = 69kV Unc
25	AITKIN	ALLETE INC	049	1553	06-6-000400	CORNISH TOWN OF	250KV LINE MNDC	Pre-Existing	Elec Trnsm > or = 200kV Ct

# County Review of State Assessed Property

## Resources for Reviewing State Assessed Records

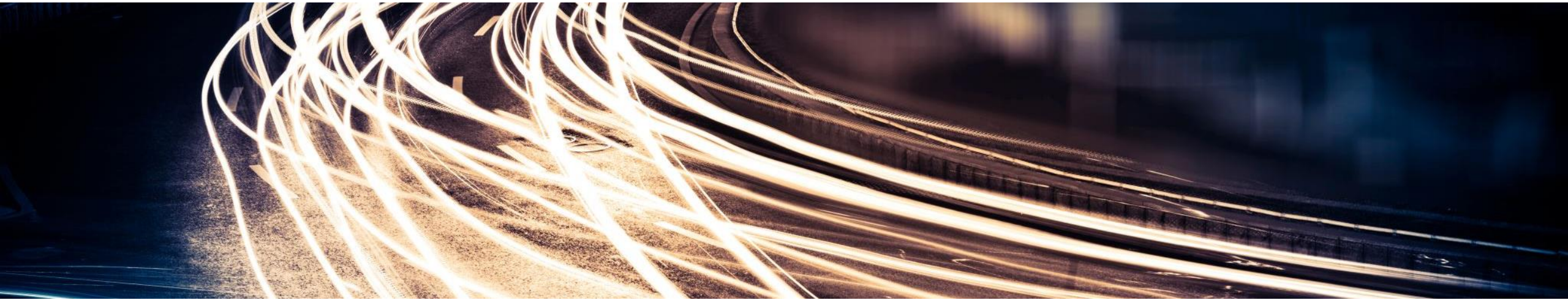
- Company Representatives
- County Recorder's Office
- GIS
- State Assessed Property Section

# Utility/Pipeline and Railroad Property Record Files

<https://www.revenue.state.mn.us/property-tax-data-and-statistics>

The screenshot shows the Minnesota Department of Revenue website. The header includes the department logo, a search bar, and a navigation menu with links for Individuals, Businesses, Tax Professionals, Governments, Policy & Research, and Fraud. The main heading is "Property Tax Data and Statistics", followed by a subheading: "Data related to effective tax rates, levies, market value, sales ratio, and state aids and credit." Below this, there are four expandable sections: "Interactive Property Tax Data", "State Aids and Credits", "Levies", and "Market Value" (which is currently expanded). The "Market Value" section displays a table titled "Utility and Pipeline Market Values" with columns for "LINK" and "YEARS". The table lists links to assessment data for the years 2015 through 2019. On the right side of the page, there is a "Contact Info" box with email, phone, and address details, and a "Last Updated" box showing the date "May 05, 2023".

LINK	YEARS
<a href="#">Utility and Pipeline Market Values</a>	2015 Assessment
<a href="#">Utility and Pipeline Market Values</a>	2016 Assessment
<a href="#">Utility and Pipeline Market Values</a>	2017 Assessment
<a href="#">Utility and Pipeline Market Values</a>	2018 Assessment
<a href="#">Utility and Pipeline Market Values</a>	2019 Assessment



# GIS Mapping of Railroad Parcels – Ramsey County

# Check in!







# Lunch Break



# Solar and Wind Energy Production Tax

Minnesota Department of Revenue

## Department Timeline

**January 15:** Report filing deadline

**February 28:** Tax notices sent to owners & counties

**April 1:** Department's deadline to issue corrections

**December 31:** Deadline to correct “clerical” errors





# Wind Energy Production Tax

State Assessed Property Section

# Wind Energy Production Tax

## General Information

- Annual tax on the production of electricity from **Wind Energy Conversion Systems (WECS)**
- Administered by Department of Revenue
- The county bills and collects the tax
- WECS are exempt from property tax



# Wind Energy Production Tax

## Exemptions

- Small-scale WECS with a capacity of 0.25 MW or less
- Small-scale WECS with a capacity 2 MW or less and are owned by a political subdivision



# Wind Energy Production Tax

## Tax Rate

**Large-scale system:** \$1.20 per megawatt hour (MWh)  
*Over 12 MW capacity*

**Medium-scale system:** \$0.36 per megawatt hour (MWh)  
*Between 2 – 12 MW capacity*

**Small-scale system:** \$0.12 per megawatt hour (MWh)  
*2 or less MW capacity*



# Wind Energy Production Tax

## Combining Multiple WECSs

For purposes of filing the wind energy production taxes multiple WECS's nameplate capacities are combined if they:

1. Are located within five miles of each other;
2. Constructed within the same 12-month period; and
3. 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 Filing/Non-Filer Consequences

- Owners who do not file on time are taxed at **60%** of the nameplate capacity of the system





# Solar Energy Production Tax

State Assessed Property Section

# Solar Energy Production Tax

## General Information

- Annual tax on the production of electricity from **Solar Energy Generating Systems (SEGS)**
  - *Systems that have a capacity of 1 MW or less are exempt*
- Administered by Department of Revenue
- The county bills and collects the tax
- SEGS are exempt from property tax





# Solar Energy Production Tax

## Tax Rate

**One rate only:** \$1.20 per megawatt hour (MWh)



# Solar Energy Production Tax

## Late Filing/Non-Filer Consequences

- Owners who do not file on time are taxed at **30%** of the nameplate capacity of the system





# Solar Energy Production Tax

## Combining Multiple SEGs

For purposes of filing the solar energy production taxes multiple SEGs' nameplate capacities are combined if they:

1. Exhibit characteristics of being a single development
2. Constructed within the same 12-month period

\* In the case of a dispute, the Department of Commerce will determine the size of the system



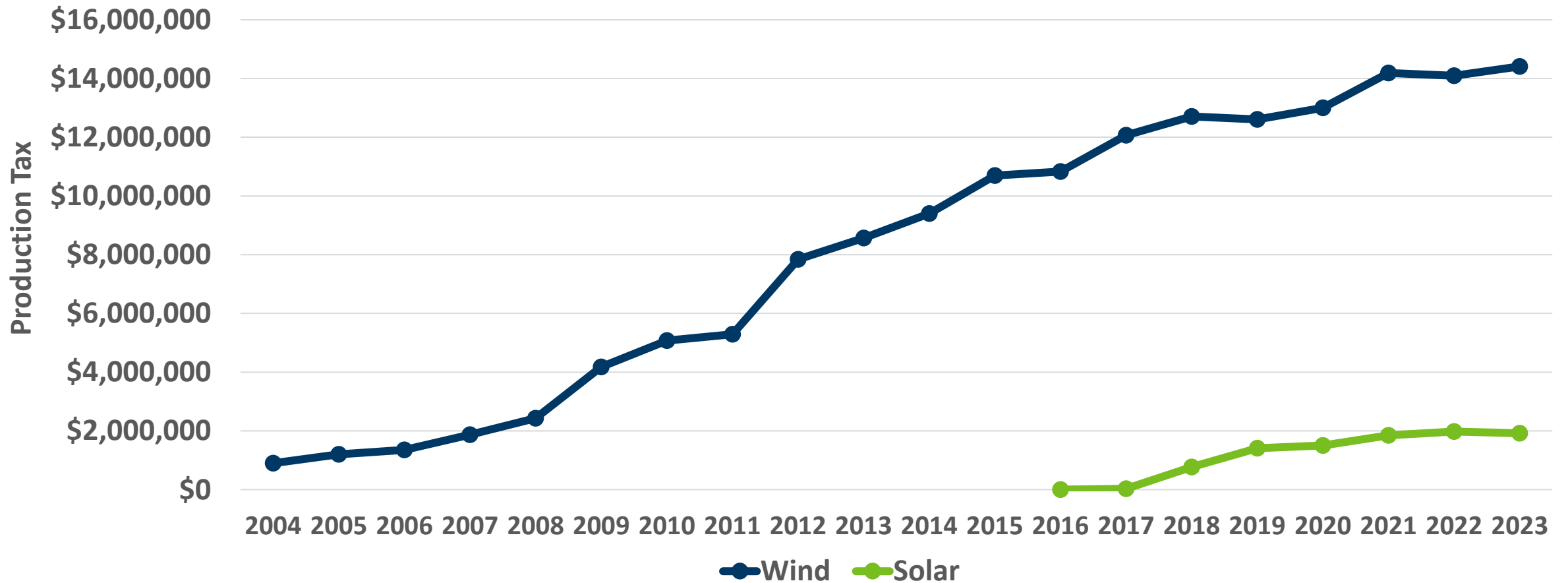
# Solar and Wind Energy Production Tax

## Solar and Wind Energy Production Tax

- DOR sends tax notices to companies and counties by February 28<sup>th</sup> (corrections up until April 1)
- Counties send companies to tax bill and collect tax amount due.
- Energy production tax revenue is distributed
  - 20% to City/Township
  - 80% to County



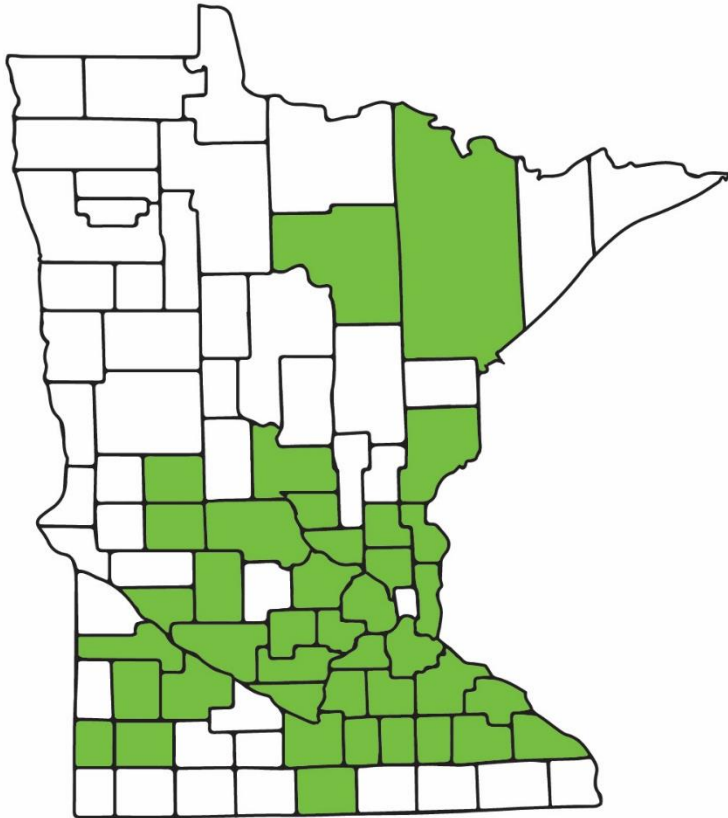
## Energy Production Tax - Statewide



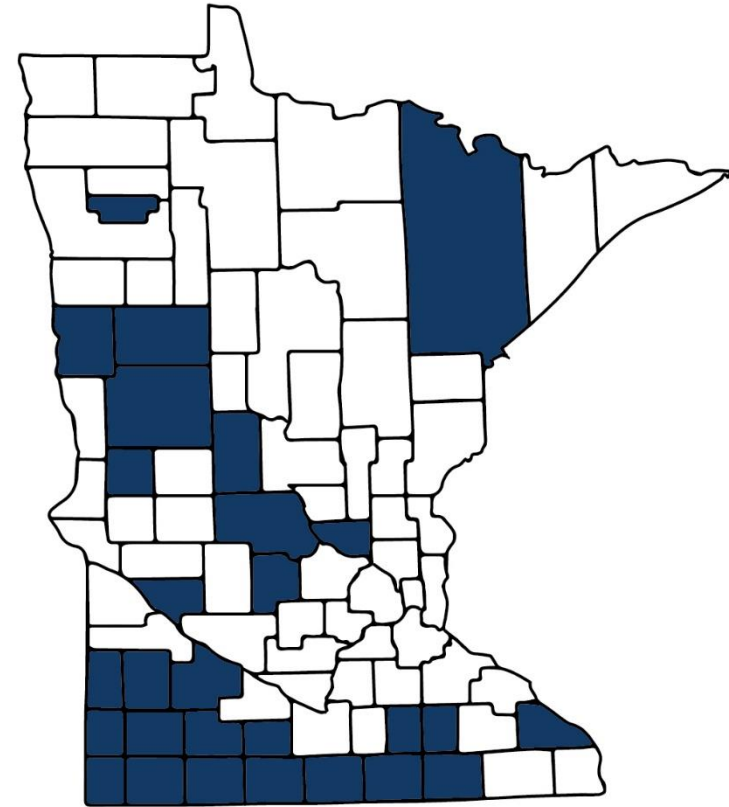
# Solar and Wind Energy Production Tax

## Counties that collect Energy Production Tax (2023)

Solar



Wind



# Renewable Energy Growth



## News

[Home](#) > [News](#)

[View entire list](#)

### Governor Walz Signs Bill Moving Minnesota to 100 Percent Clean Energy by 2040

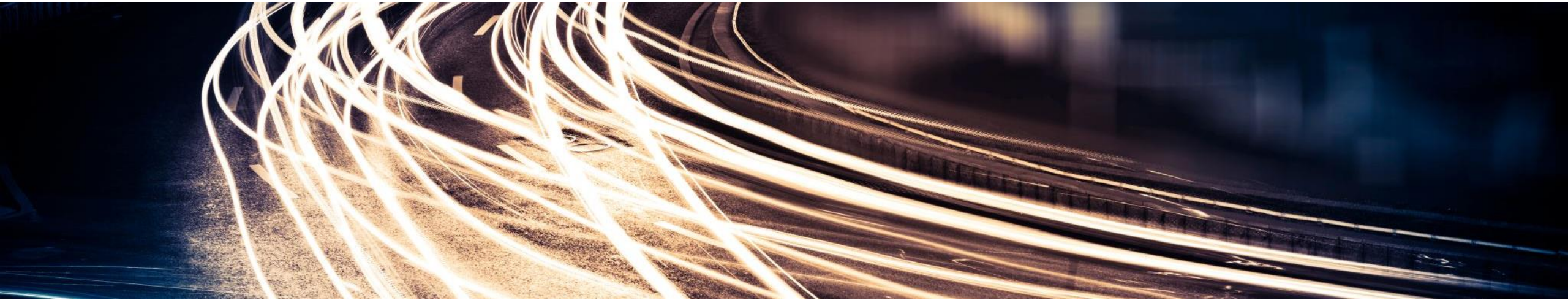
February 7, 2023 | [Energy](#)

Governor Tim Walz today signed into law legislation establishing a Minnesota carbon-free electricity standard. With [Senate File 4](#), Minnesota will take steps to lower greenhouse gas emissions, combat the climate crisis, and create new clean energy jobs. The new law ensures Minnesotans will continue to have reliable, affordable, and safe energy resources. Governor Walz signed the bill alongside legislators, labor, and environmental advocates at the St. Paul Regional Labor Center.

## Power Plants estimated timeline for retiring

- Minnesota Power, Boswell Energy Center, Cohasset, estimated retirement in 2035
- Minnesota Power, Taconite Harbor Energy Center, idled since 2016
- Otter Tail Power, Hoot Lake Plant, retired 2021
- Xcel Energy
  - Allen S King, Oak Park Heights, estimated retirement 2028
  - Sherburne County (Sherco), Becker, estimated retirement 2030





# Xcel Energy



# Midcontinent Independent System Operator (MISO)

# Check in!



# Questions?

**State Assessed Property Section**

*[sa.property@state.mn.us](mailto:sa.property@state.mn.us)*

# Thank You!

**State Assessed Property Section**

*[sa.property@state.mn.us](mailto:sa.property@state.mn.us)*

November 16, 2023