



## Utility and Pipeline Property Record Report Instructions

You must submit Utility and Pipeline Property Record Reports using e-Services. You can either import it from a spreadsheet or enter your data manually.

To import your data from a spreadsheet:

- Open your previous property record file and make updates
- Save your file before logging in to e-Services to import your data

You can save along the way if you choose to enter data manually.

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

- Use Columns K, L, and M to reflect the total cost as of January 2 of the assessment year.
- Column N should only include the amount of taxable operating property.
- If the amount in Column N changed more than 10% from Column J, explain the change in Column P.

### New Property

A new property is one you have not reported any previous cost amounts to Revenue. Add property to property records if it was in its permanent location as of January 2 in the current assessment year. The property does not have to be considered in service to be included on the property records. Add new property below your last property row, completing these columns:

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

## Associated Charges

Associated charges can include soft costs of construction, like legal fees, permits, and licensing. You must allocate charges to the appropriate records as the property is placed in its permanent location. You cannot allocate the full amount to the first property of a project placed at its permanent location. You must instead divide charges evenly throughout the project.

## Retired Property

If you fully retire property in a row, enter **Fully Retired** in Column P.

## Property Record Report by Column

**Column A:** Company ID is the same for every record on the report.

**Column B:** SA ID is unique for each parcel. If there are multiple property types on one parcel, those property types should be listed on separate rows with the same SA 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 (hidden):** City Code is the combination of the County and City/Township Code of where the property is located. Leave this field blank if you do not know this code.

**Column F:** City/Town Name is the city or township where the property is located.

**Column G:** Property Name is the company's description of the property.

**Column H:** New, Pre-existing, Retired identifies if the property is new (0), pre-existing (1), or retired (2).

**Column I:** Property 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, please visit our [Utility and Pipeline Property Types webpage](#).

**Column J:** 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. Land is non-operating property. This amount is carried over from the prior year's current year total cost.

**Column K:** 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. Land is non-operating property.

**Column L:** Current Yr. Retirements is the amount of any retired property costs that occurred since the last assessment. Non-operating property costs are not included. Land is non-operating property.

**Column M:** Exemptions is the amount of any operating property exempt from property tax, including pollution control property. Include the cost of any non-taxable property amounts 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. It is carried over from the previous year, but you must make any necessary updates to the amount from the previous year.

**Column N:** Current Yr. Total Cost is the amount of original cost of taxable operating property. It is automatically calculated by adding Column J and Column K, then subtracting Column L and Column M.

**Column O:** Percent Change is automatically calculated by comparing the current year total cost to the prior year cost. We use the figure to flag significant additions, retirements, or exemptions that require explanation in Column P.

**Column P:** 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 Q:** County Notes is for the county to add notes that they need to administer property tax.

## 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 system property outside a city. For those cooperative associations, information provided on the Market Value Report and Property Record Report must:

- Be aggregated to the unique taxing jurisdiction level.
- Exclude information related to electric distribution system property outside of city limits (except substations).

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

## Use of Information

The information in this report is used to estimate market value for each property type, by parcel. If you do not provide the information, Revenue will value your property based on the best information available.

All information requested is public, except detailed income and expense figures and anticipated income and expense.

## New Utility and Pipeline Companies

If you are a utility or pipeline company doing business in Minnesota that may be subject to state assessment for property tax purposes and do not already file the required reports, email us at [sa.property@state.mn.us](mailto:sa.property@state.mn.us).

## 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.

## Questions

If you have questions about completing the Property Record Report, email us at [sa.property@state.mn.us](mailto:sa.property@state.mn.us).