



PRISM File Instructions

Version 8.4

Updated on 01/15/2026

Contents

Changes and Updates	5
PRISM Submission Cycle Overview	8
File Narrative.....	9
File 1 – Preliminary Assessment.....	9
File 2 – Adjusted Assessment/Exempt/PILT.....	9
File 3 – Final Assessment & Taxation	9
File 4 – Manufactured Homes.....	10
Submission Guidelines	11
Uploading a File.....	11
Check the File Status	11
Technical Details	11
File Details.....	13
Submission Header: 0000	13
Best Practices	14
Valuation Tree.....	15
Unique Taxing Area: A000.....	15
Parcel Characteristics: A100.....	17
Taxable Property: A110.....	21
Valuation Modifiers: A111	25
Equalization Table: A120.....	27
Exempt Property: A130.....	29
Preferential Entities: A140	31
Special Taxing District: A200.....	33
Exception Rate District: A300	33
Taxation Tree	35

Unique Taxing Area: B000.....	35
Special Taxing District: B100	40
Exception Rate District: B200.....	40
Parcel Characteristics: B300.....	43
Net Tax Distribution: B305.....	45
Taxation Modifiers: B310.....	47
Special Assessments: B320	50
Prior Year Taxation Modifiers: B400	50
Linking Tree	53
Valuation/Taxation Linkage: C000	53
Parcel Information: C100	54
Property Information: C110.....	54
Taxing Authority Tree	57
Taxing Authority Data: D000.....	57
Fund Data: D100	60
Taxation Data: D200.....	63
Valuation Data: D210.....	64
TIF Districts Tree	67
TIF Districts: E000.....	67
TIF Subdistricts: E050.....	70
TIF Unique Taxing Areas: E100.....	72
Excess TIF Tax: E110.....	75
TIF Parcels: E120	76
TIF Valuation: E121	76
TIF District Modifiers: E200.....	77
Data Types.....	79
Code Table Explanations.....	81

Submitter	81
Vendor.....	81
County	81
City Town	81
School District	81
TIF Location	81
TIF District Type	81
TIF District Authority Type	82
Special Taxing District	83
Special Taxing District Type.....	83
Fund Type.....	83
Exception Rate Type.....	87
Exemption	87
Valuation Modifier Type	98
Taxation Modifier Type	101
Property Type.....	101
Property Subtype	101
Classification Subtype	104
Taxation Modifier Type	106
Water Type.....	108
Preferential Entity Type	109
Special Assessment Type	110
TIF District Modifier Type.....	111
Excess TIF Tax Type	113
TIF Subdistrict Type.....	113
Tax Distribution Type	114
Valuation, Taxation, and Prior Year Taxation Modifier Tables	115

Valuation Modifiers (A111) Table 115

Taxation Modifiers (B310) Table..... 118

Prior Year Taxation Modifiers (B400) Table 121

Changes and Updates

Some legislation was passed by the 2025 legislature that would affect PRISM Submission #2 properties through new exemption codes and the expansion of current classification guidelines so make sure to review the 2025 Property Tax Law Summary on the Minnesota Department of Revenue website. Tier limit changes for Assessment Year 2025 have also been shown for your use. There are no changes that should affect the XML file or Logical File Layout at this time.

The 2024 Minnesota Legislature updated [Minnesota Statute 273.135, Subdivision 2](#) to increase the maximum reduction amount of the Non-Supplemental Taconite Homestead Credit to \$515.00 for those properties qualifying at 66% and 57%; however, the Supplemental Taconite Homestead Credit ([Minnesota Statute 273.1391, Subdivision 2](#)) maximum reduction amount remained at \$315.10 for those properties qualifying at 66% and \$289.80 for those properties qualifying at 57%. This caused much confusion for those counties that report these credits in Taxes Payable 2025, so for Taxes Payable 2026 the previous Taconite Homestead Credit fields have been separated into Non-Supplemental Taconite Homestead Credit and Supplemental Taconite Homestead Credit fields. Both credit types will be continuing to be separated into those properties qualifying at 66% and 57% as well as whether they qualify for Tax Increment Financing (TIF) as well.

Changes and Updates affecting AY2025/PY2026 Submission #3: Final Assessment and Tax files and Submission #4: Manufactured Home submissions			
Notification Date	Impact	Description	Document
01/15/2026	Added	Eight new codes for Supplemental Homestead Taconite Credit and Non-Supplemental Homestead Taconite Credit (including TIF variants) have been added to replace the current four codes for the total Taconite Homestead Credit due to confusion regarding which statute applies to each credit.	Instructions, Code Tables
01/15/2026	Removed	Four old codes for Taconite Homestead Credit (including TIF variants) have been removed.	Instructions, Code Tables
01/15/2026	Added	The city of Cannon Falls is now joint between Dakota and Goodhue County. New city codes have been created for both counties.	Code Tables
01/15/2026	New	Assessment Year 2026/Payable Year 2027 documentation has been added to the website	Tax Base Table, Rate Change Table, Field Breakdown Summary

01/15/2026	Reminder	Properties that have had their Taxable Market Values reduced to zero due to exclusions (such as the Disabled Veterans Exclusion) must still be reported on Submission #3 and Submission #4 even if a tax statement has not been generated for the property.	Instructions
Changes and Updates affecting AY2025/PY2026 Submission #2: Adjusted Assessment files and subsequent submissions			
Notification Date	Impact	Description	Document
07/25/2025	Change	Exemption Code 0110 has been renamed to "Certain Property owned by an Indian Tribe" and has been expanded to include the previous Exemption Code 120 and several additional statute subdivisions. See Exemption Code section in the instructions for further details.	Instructions, Code Table
07/25/2025	Removal	Exemption Code 0120 has been consolidated into Exemption Code 0110.	Instructions, Code Tables
07/25/2025	Reminder	Class 1b homesteads of persons who are blind or disabled that also qualify for class 4d(2) homestead community land trusts to receive the reduced classification rate of 0.75% for value over \$50,000. Prior to this change these two property types could not be split-classed with each other. A new property type is not necessary as property type D20 is considered a Non-Agricultural Homestead, so D44 can utilize D20 similarly to how D10 does.	Instructions
07/25/2025	Reminder	The review files created for PRISM #2 submission files have been expanded to include State Assessed	Instructions

		Property Railroad comparisons. Like the State Assessed Property Utility/Pipeline comparisons added in AY2024, these are marked 'Information Only' and will not block your submission approval	
02/07/2025	Reminder	A memo went out to all county assessor staff, county treasurer staff, and software vendors regarding the calculation of referendum market value for 4d(2) Community Land Trust property. See below this table for further details.	Instructions, Tax Base Table
01/15/2025	Change	The Agricultural Homestead Market Value First Tier Valuation Limit has been increased from 3,500,000 to 3,800,000 for AY2025.	Instructions, Tax Base Table, Rate Change Table

There was some confusion regarding how the referendum market value was to be calculated for 4d(2) – Homestead Community Land Trust property. A memo was sent out to assessors, auditors and software vendors on February 7th, 2025 containing the following information:

Background

Beginning with assessment year 2024 and taxes payable in 2025, certain community land trusts are classified as class 4d(2) ([Minnesota Statutes, section 273.11, subdivision 12, paragraph \(c\)](#)). These homestead properties qualify to receive the Homestead Market Value Exclusion (HMVE) ([M.S. 273.13, subd. 35](#)).

Taxable market value is the market value after reducing the estimated market value by any applicable exclusions, reductions, or deferments. HMVE is the last item deducted.

For most homestead properties you will add the HMVE to the taxable market value to find referendum market value, which is also known as the market value prior to the HMVE. The definition of referendum market value lists property classified as class 1a, 1b, or 2a as those where referendum market value is the market value prior to the HMVE ([M.S. 126C.01, subd. 3](#)). For class 2a, referendum market value applies only to the portion consisting of the house, garage, and surrounding one acre of land (HGA) of the agricultural homestead.

How to Calculate Referendum Market Value for Class 4d(2)

Class 4d(2) is not in the list of property classifications in the definition of referendum market value where the market value for referendum market value is the market value prior to the HMVE.

Class 4d(2) has a classification rate of 0.75%. Since its classification rate is less than one percent, the referendum market value is the taxable market value multiplied by its classification rate, then multiplied by 100.

Comparison

In this comparison, the two parcels do not qualify for any exclusions, reductions, or deferments other than the Homestead Market Value Exclusion (HMVE).

	Class 1a Parcel*	Class 4d(2) Parcel
Market Value Prior to the HMVE	\$200,000	\$200,000
Homestead Market Value Exclusion	\$28,550	\$28,550
Taxable Market Value	\$171,450	\$171,450
Classification Rate	1% (up to \$500,000)	0.75%
Referendum Market Value	\$200,000 (\$171,450 + \$28,550)	\$128,588 (\$171,450 x 0.0075 x 100)
* The calculation is the same for class 1a, 1b (45% for first \$50,000), and 2a (HGA only) properties.		

PRISM Submission Cycle Overview

Below is an example of a PRISM file submission timeline over a full two-year cycle.

PRISM Submission		Due Date	AY/PY	Statutory Authority	Prepared By
Number	Name				
1	Preliminary Assessment	April 1, 2025	2025/2026	270C.85	Assessor
2	Adjusted Assessment	September 1, 2025	2025/2026	270C.85	Assessor
				270C.85	
3	Final Assessment & Tax	April 1, 2026	2025/2026	270C.85	Auditor
4			2025/2025	270C.85	

	Manufactured Home	September 1, 2025			Assessor/ Auditor
--	-------------------	-------------------	--	--	----------------------

File Narrative

File 1 – Preliminary Assessment

Submit the Preliminary Assessment file to Revenue by April 1. The file provides market values by property type for each taxable property in the state. It gives a snapshot of estimated market values (EMV) at the time valuation notices are sent to each property owner. It assists in the determination of State Board Orders, studying their implementation, and defining local changes.

The Preliminary Assessment file must not include reports of:

- Personal property, including electric generating machines that meet Minnesota Statute 272.02, subd. 99 requirements
- Manufactured homes not qualifying as real estate
- Minerals, railroad operating property
- Attached machinery
- Utility/Pipeline values, whether state or locally assessed

File 2 – Adjusted Assessment/Exempt/PILT

Submit the Adjusted Assessment file to Revenue by September 1. The file provides final EMV and classifications for each property after any value changes ordered by local or state appeal boards. The file also includes exempt property data, which was initially reported in 2016, and every year starting in 2020.

Do not report manufactured homes not qualifying as real estate in the Adjusted Assessment/Exempt/PILT file.

File 3 – Final Assessment & Taxation

Submit the Final Assessment and Taxation file to Revenue by April 1. The file provides data on the extension of real estate and personal property taxes each year. It is typically produced shortly after-tax statements are mailed and around the same time tax statements are sent to taxpayers.

The file supplies data, as represented on tax statements, on:

- final market values
- net tax capacities
- tax rates
- tax increment financing (TIF) taxes
- levies
- credits

It is used for school aid calculations and for calculating or paying state aids to local taxing districts.

Do not report manufactured homes not qualifying as real estate in the Final Assessment and Taxation file.

File 4 – Manufactured Homes

Submit the Manufactured Home file to Revenue by September 1. The file provides data on the extension of property taxes each year on manufactured homes. It supplies data on values, levies, and credits for manufactured homes. These are assessed as personal property and therefore reported separately from real property.

The file is used for certifying state-paid credits for manufactured homes and for legislative reporting and research.

Submission Guidelines

Uploading a File

To submit a file:

1. Log in to [Virtual Room](#).
2. Enter the Compressed PRISM room.
3. Select the Upload File button on the main page of the Compressed PRISM room.
4. Select Choose File to locate the file in your system.
5. Select Upload File to submit the file to the room.

Once a file is submitted, it cannot be downloaded again or recalled.

Check the File Status

After a file is submitted, use the View Details button to see the file's status history. If your room is set up to provide a downloadable Response File, it will be available from the dropdown menu in the Actions column of the table. Open the menu and select the option to Download to see the file.

Find more information about using the Virtual Room on the [PRISM website](#). Virtual Room is designed to help you keep track of files you submit without needing to remember to check the status.

For issues with using the Virtual Room, contact VR_support@state.mn.us.

For file, format issues, and other questions, contact DataAnalysis.MDOR@state.mn.us or call 651-556-3097.

You are responsible for maintaining the integrity and security of your Virtual Room login.

- Keep passwords secure
- Change passwords regularly
- Use your own login to submit files
- Notify VR_support@state.mn.us if users should be removed from Virtual Room or new ones added

Once a file is submitted and processed, review reports from production files will be posted in the county Virtual Room. Summary reports will be available from the county dashboard. Counties must review not only their review reports, but also summaries generated by their PRISM submissions. This ensures greater data accuracy.

Technical Details

Each PRISM submission must be submitted as one compressed ZIP file.

Write the top-level elements of the file in the sequence specified by the schema, all:

1. Valuation tree items
2. Taxation tree items
3. Linking tree items
4. Taxing Authority tree items
5. TIF Districts tree items

Below is a depiction of the information given for each data element.

XXXX-XX Data Element Name					
XML Tag:	<Element Tag> (See XML Schema)	Data Type:	Type (See Data Types section)	Submission Files:	Indicates the PRISM file (1, 2, 3 or 4) for which the data element is submitted.
Field Description:	Description of data reported in data element.				
Business Rule:	The business rules ensure the data element is reported in the correct format and follows math rules. If a file does not successfully pass through the business rules, the file will be rejected, and the submitter will be notified.				
Technical Requirements:	<p>This section will indicate whether a data element is <i>required</i>, <i>conditional</i>, <i>deferrable</i>, or <i>optional</i>. All four field types must be programmed for.</p> <ul style="list-style-type: none"> • A <i>required</i> field is reported in all circumstances. If a field value is blank or zero, then a single space or zero must be entered depending on the data type. • A <i>conditional</i> field must be reported when specific conditions are met. • A <i>deferrable</i> field is a field the county must populate if the information currently exists within their systems. If the county does not currently capture the data, then the county does not populate the field, however, we recommend that the county begin gathering this information. In the future, the field may become a required or conditional field. The property tax division will provide advance notice of any changes in requirement status. • An <i>optional</i> field may be populated or not populated by the county at the county's discretion. 				
Example:	If a data element requires additional clarification, the additional information will be found here.				

File Details

Submission Header: 0000

The Submission Header table is always required and captures metadata information about the file submission. All the fields within the table are required.

0000-01 Submitter Code					
XML Tag:	<SubmitterCode>	Data Type:	String	Submission Files:	All
Field Description:	The state-assigned Submitter code. It determines the source (submitter) of the file. Each submitter will use its individual code.				
Business Rule:	Must be a valid Submitter code.				
Technical Requirements:	Required. The assigned codes are in the Submitter tab of the Code table spreadsheet.				
Example:	Aitkin = 01; Grant = 26.				

0000-02 Submission ID					
XML Tag:	<SubmissionID>	Data Type:	SubmissionIDType	Submission Files:	All
Field Description:	See File Narrative. This field indicates which of the four files are submitted.				
Business Rule:	Must be one of four valid submission IDs: 1, 2, 3, or 4.				
Technical Requirements:	Required. Preliminary Assessment file = 1, Adjusted Assessment/Exempt/Payment in Lieu of Tax (PILT) file = 2, Final Assessment & Taxation file = 3, Manufactured Home file = 4				
Example:	Preliminary Assessment file = 1.				

0000-03 Assessment Year					
XML Tag:	<AssessmentYear>	Data Type:	YearType	Submission Files:	All
Field Description:	Assessment year for the file submission.				
Business Rule:	Must be the current or previous calendar year				
Technical Requirements:	Required. If Submission ID = 1, 2, or 4 then the Assessment Year = Current Calendar Year; If Submission ID = 3, then the Assessment Year = Previous Calendar Year.				
Example:	If the Current Calendar Year is 2016, then for file submissions 1, 2, and 4, the Assessment Year = 2016. For file Submission 3, the Assessment Year = 2015.				

0000-04 Payable Year					
XML Tag:	<PayableYear>	Data Type:	YearType	Submission Files:	All
Field Description:	Payable year for the file submission.				
Business Rule:	Must be the current or next calendar year.				
Technical Requirements:	Required. If Submission ID = 1 or 2 then the Payable Year = Next Calendar Year. If Submission ID = 3 or 4, then the Payable Year = Current Calendar Year.				
Example:	If the Current Calendar Year is 2016, then for file submissions 1 and 2 the Payable Year = 2017. For file submissions 3 and 4, the Payable Year = 2016.				

0000-05 File Sequence					
XML Tag:	<FileSequence>	Data Type:	PositiveInteger	Submission Files:	All

Field Description:	Multi-file submissions are currently not accepted, so field must equal one.
Business Rule:	Currently, file sequence must equal one.
Technical Requirements:	Required.
Example:	1

0000-06 File Total

XML Tag:	<FileTotal>	Data Type:	PositiveInteger	Submission Files:	All
Field Description:	Multi-file submissions are currently not accepted, so field must equal one.				
Business Rule:	The file total must be greater than or equal to the quantity reported in file sequence (0000-05).				
Technical Requirements:	Required.				
Example:	1				

0000-07 Vendor Code

XML Tag:	<VendorCode>	Data Type:	String	Submission Files:	All
Field Description:	The state-assigned Vendor code. It identifies the computing vendor responsible for creation of the file. Each vendor will use its individual code.				
Business Rule:	Must be a valid Vendor code.				
Technical Requirements:	Required. The assigned codes are in the Vendor tab of the Code table spreadsheet.				
Example:	MCIS = 094; CPT = 095.				

Best Practices

The Submission Header must include the schema version, shown here for PRISM schema 8.4.

```
<?xml version="1.0" encoding="utf-8"?>
<IncomingDataFile stateSchemaVersion="MNPropertyTaxV8.4">
```

Valuation Tree

The Valuation tree captures valuation data from the original estimated market value (EMV) and taxable market value (TMV) to the net tax capacity (NTC) and referendum market value (RMV). Data is always reported under the Valuation tree for each file submission; however, which tables and fields are submitted may depend on the file submission.

The Valuation tree needs to be populated for a parcel when that parcel is reflected on the Taxation tree (in Submissions 3 and 4) because the two trees are integrated. What information should be reflected on the Valuation tree depends on whether the parcel is comprised of taxable or exempt property:

- If a parcel exists on the Taxation tree (due to taxes or special assessments) and the parcel contains taxable property, then the Valuation tree must be completed for that parcel. This includes any information appearing in the Parcel Characteristics, Taxable Property, Valuation Modifiers, Equalization, and Preferential Entities tables. If the parcel has exempt property on the parcel, then the Exempt Property table information may be included at the county's discretion.
- If a parcel exists on the Taxation tree (due to special assessments) and the parcel contains only exempt property, then the Valuation tree must contain the information found in the Parcel Characteristics table. The Exempt Property table information may be included at the county's discretion.

Exempt parcels should now be reported in Submission 2 in addition to Submissions 3 and 4, when applicable. The only file where exempt property is not required to be reported is Submission 1 due to the timing of the submission.

Unique Taxing Area: A000

The Unique Taxing Area (UTA) table is always required. The main identifiers for this table are County code (A000-01), City/Township code (A000-02), School District code (A000-03), and UTA ID (A000-04). All other fields within this table and other dependent tables rely on these identifiers. A UTA is a geographic area subject to the same set of local tax rates levied by the same taxing districts. For further information about UTAs, refer to Chapter 5 in the Auditor/Treasurer Manual.

A000-01 County Code					
XML Tag:	<CountyCode>	Data Type:	CountyCodeType	Submission Files:	All
Field Description:	The state-assigned County code. All records for a specified county will have the same County code.				
Business Rule:	Must be a valid County code.				
Technical Requirements:	Required. The assigned codes are in the County tab of the Code table spreadsheet.				
Example:	Becker County = 03 and Rock County = 67.				

A000-02 City/Township Code					
XML Tag:	<CityTownCode>	Data Type:	CityTownCodeType	Submission Files:	All
Field Description:	The state-assigned City/Township code. All records for a specified city/township will have the same City/Township code. All Township codes begin with two zeroes, and all City codes end with two zeroes.				
Business Rule:	Must be a valid City/Township code.				

Technical Requirements:	Required. The assigned codes are in the City Town tab of the Code table spreadsheet.
Example:	Millward Township in Aitkin County = 0041; the City of Spring Lake Park in Anoka County = 8700.

A000-03 School District Code

XML Tag:	<SchoolDistrictCode>	Data Type:	SchoolDistrictCodeType	Submission Files:	All
Field Description:	The state-assigned School District code. All records for a specified school district will have the same School District code.				
Business Rule:	Must be a valid School District code.				
Technical Requirements:	Required. The assigned codes are in the School District tab of the Code table spreadsheet.				
Example:	Barnum School District in Carlton County = 0091. McGregor School District in Aitkin County = 0004.				

A000-04 UTA ID

XML Tag:	<UniqueTaxAreaID>	Data Type:	UniqueTaxingAreaType	Submission Files:	All
Field Description:	<p>The county-assigned UTA ID. The purpose of the UTA ID is to provide a unique record identification for those areas where there is more than one UTA located within the same school district within the same city or township. All files submitted by the assessor's and auditor's offices should match UTA IDs for every UTA. The UTA IDs used last year must remain the same for this year. There are two exceptions to this rule:</p> <p>1) <i>New Taxing Districts</i> There may be a new taxing district in your county for taxes payable in 2025 (for instance, a new watershed or a new hospital district). If only part of an existing UTA is in the new taxing district (the new taxing district is not city or countywide), you may need new records and UTA IDs. Assign new UTA IDs sequentially. Once the UTA ID is assigned for a UTA, it must remain the same for all files submitted by both the county assessor and the county auditor, and it should not change from one year to the next. See Example 5-1: Splitting Existing UTAs into New UTAs in the Auditor/Treasurer Manual for more details.</p> <p>2) <i>Annexations</i> New annexations or changes in taxing district boundaries may require formation of new UTAs or deletion of existing UTAs. For new UTAs, the UTA ID used last year is assigned to the portion of that UTA that now has the highest market value. If two UTAs that existed last year become one for the current year, use the UTA ID for the UTA containing the highest market value last year.</p> <p>If the new UTA is set up for the purpose of reporting new construction values in border city development zones that will be exempt except for special assessments, debt levies, and equalized school district levies, the UTA ID should be numbered from 90 through 95 to identify it as a partially taxable UTA. These UTA IDs should not be used in any other UTA.</p>				

	Once the UTA ID has been assigned to a UTA, that UTA ID must be used by both the assessor and auditor on all files turned in to the department at UTA level. Use this UTA ID from year to year. Many aids may be calculated at UTA level.
Business Rule:	The code must be unique to the submitting county.
Technical Requirements:	Required.
Example:	00; 01; 67

A000-05 Fiscal Disparity Distribution NTC

XML Tag:	<FiscalDisparityDistNTC>	Data Type:	NNIntType	Submission Files:	2, 3
Field Description:	The final tax capacity value distributed back to the taxing districts from the central or area-wide pool based on a fiscal capacity formula as calculated by the administrative auditor (Anoka or St. Louis County). The area-wide pool is equal to the sum of each county's total contribution values for each fiscal disparity area. There are currently two active fiscal disparity areas in Minnesota: The Twin Cities Metro Area and the Iron Range Area. Each is independent of the other.				
Business Rule:	N/A				
Technical Requirements:	Conditional on the County code (A000-01) being in either the Metropolitan or Iron Range Fiscal Disparities Program Area, as shown in the County tab of the Code table spreadsheet.				
Example:	933				

Parcel Characteristics: A100

The Parcel Characteristics table is always required and captures information that is specific to the individual parcel as a whole, located within a unique taxing area. The main identifier for this table is the Parcel ID (A100-01) and all other fields within this table and other dependent tables rely on this identifier.

A100-01 Parcel ID

XML Tag:	<ParcelID>	Data Type:	String	Submission Files:	All
Field Description:	The Parcel ID is the unique number assigned by the county for the parcel. It should be reported as it is recorded in the county database. This field should not match any other identifying number linked to the parcel (such as a social security number).				
Business Rule:	The Parcel ID is unique within the county.				
Technical Requirements:	Required. The Parcel ID must be identical to what is reported on the tax statement.				
Example:	Aitkin County reports a parcel as 34-2-234252 while the identically numbered parcel in Becker County is 34-2234-252.				

A100-02 Water Type Code

XML Tag:	<WaterTypeCode>	Data Type:	String	Submission Files:	All
Field Description:	The Water Type code describes the type of water that is within a parcel's boundaries or within immediate access to the parcel. Use the four indicators (lake, river/stream/creek, swamp/slough, or pond). Other is available. You may choose "other" if the condition does not fit the available options.				
Business Rule:	Must be a valid Water Type code.				

Technical Requirements:	Conditional based on whether the parcel contains or has immediate access to a body of water. The assigned codes are located in the Water Type tab of the Code table spreadsheet.
Example:	A parcel that has a stream running alongside it would have a Water Type code of 05. A property located across a road with no dock and no egress accessibility is not on water, so the Water Type code is not reported.

A100-03 DNR Water Code

XML Tag:	<DNRWaterCode>	Data Type:	LakeIDCodeType	Submission Files:	All
Field Description:	The DNR Water code is the Minnesota Department of Natural Resources' (DNR) state-assigned code for lakes and some rivers. The format of these numbers is: <ul style="list-style-type: none"> • First two digits: county number • Next four digits: lake number • Last two digits: suffix indicating the lake has been divided into bays <ul style="list-style-type: none"> ○ "00," when not divided into bays 				
Business Rule:	The format of this number may vary for different DNR reports, where the ID for one lake may be shown as 01-123, 01-0123, 01-0123-00, or 01012300. For PRISM submissions, follow the 01012300 format.				
Technical Requirements:	Conditional based on whether the body of water reflected in the Water Type code (A100-02) is assigned a code by the DNR. All lakes will have a DNR Water code. Only some rivers and ponds will have a code assigned.				
Example:	04-355 = 04035500				

A100-04 Deeded Acres

XML Tag:	<DeededAcres>	Data Type:	Positive3DecimalType	Submission Files:	All
Field Description:	The number of acres of deeded land on the parcel.				
Business Rule:	N/A				
Technical Requirements:	Conditional or deferrable based on the Property Types (A110-01) that make-up the parcel. If the parcel contains agricultural property (A11-A43) or rural vacant property (B10-B50), then the field is conditional and must be reported. For all other property types, the deeded acreage is deferrable and should be reported if it is already being tracked within the county's database.				
Example:	Five acres = 5.000, 6.9234 acres = 6.923				

A100-05 Year Built

XML Tag:	<YearBuilt>	Data Type:	YearType	Submission Files:	All
Field Description:	The year when the principal structure on the property was built. Do not report the year built of any secondary structures or new improvements to the principal structure. Do not report if there is no structure on the property.				
Business Rule:	N/A				
Technical Requirements:	Deferrable.				
Example:	1972; 2007				

A100-06 Location Street Address

XML Tag:	<StreetAddress>	Data Type:	StreetAddressType	Submission Files:	All
-----------------	-----------------	-------------------	-------------------	--------------------------	-----

Field Description:	The Location Street Address (also known as site or situs address) is the address assigned to a particular parcel. This address is a "parcel address" and might not be the same as the building addresses that occupy the parcel. Use the available full address format, which may include: [House Number] [Street Prefix Direction] [Street Prefix Type] [Street Name] [Street Type] [Street Direction Suffix] [Unit Information].
Business Rule:	N/A
Technical Requirements:	Conditional based on whether some form of street address exists for the parcel.
Example:	123 North Jackson Avenue SW; 4350-4358 County Highway 7.

A100-07 Location Zip Code

XML Tag:	<ZipCode>	Data Type:	ZipCodeType	Submission Files:	All
Field Description:	The five- or nine-digit zip code boundary the parcel is located in, if known.				
Business Rule:	N/A				
Technical Requirements:	Deferrable.				
Example:	55303; 553031902				

A100-08 Location House Number

XML Tag:	<HouseNumber>	Data Type:	String	Submission Files:	All
Field Description:	The building or house number of the parcel reflected in the Location Street Address (A100-06), if it is available separate from the street address reported in A100-06.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, the Location House Number = 234.				

A100-09 Location Street Prefix Direction

XML Tag:	<StreetPrefixDirection>	Data Type:	String	Submission Files:	All
Field Description:	The direction indicator prefixed to the street name (N, S, E, W, NE, NW, SE, or SW), if it is available separate from the street address reported in A100-06.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, the Location Street Prefix Direction = N.				

A100-10 Location Street Prefix Type

XML Tag:	<StreetPrefixType>	Data Type:	String	Submission Files:	All
Field Description:	The element of the complete street name preceding the street name. It indicates the type of street, if it is available separate from the street address reported in A100-06.				
Business Rule:	A street may have either a pre-type or a post-type, or neither, but not both.				

Technical Requirements:	Deferrable. In the future, this field may be required.
Example:	With a Location Street Address (A100-06) of 1778 County Highway 242, the Location Street Prefix Type = County Highway.

A100-11 Location Street Name

XML Tag:	<StreetName>	Data Type:	String	Submission Files:	All
Field Description:	The name of the street on which the parcel is located, if it is available separate from the street address reported in A100-06.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, the Location Street Name = Jackson.				

A100-12 Location Street Type

XML Tag:	<StreetType>	Data Type:	String	Submission Files:	All
Field Description:	The street suffix (e.g., Ave., Blvd.) of the property address, if it is available separate from the street address reported in A100-06.				
Business Rule:	A street may have either a pre-type or a post-type, or neither, but not both.				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, the Location Street Type = Street.				

A100-13 Location Street Suffix Direction

XML Tag:	<StreetSuffixDirection>	Data Type:	String	Submission Files:	All
Field Description:	The direction indicator following the street name (N, S, E, W, NE, NW, SE, or SW), if it is available separate from the street address reported in A100-06.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, the Location Street Suffix Direction = E.				

A100-14 Location Building Information

XML Tag:	<BuildingInformation>	Data Type:	String	Submission Files:	All
Field Description:	The individual building information when there are multiple buildings sharing the same street address, but are listed as separate parcels on the property, if it is available separate from the street address reported in A100-06. If the county only has this information for one of the buildings, report the address for that building.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, Building E Unit 233 the Location Building Information = Building E.				

A100-15 Location Unit Information

XML Tag:	<UnitInformation>	Data Type:	String	Submission Files:	All
Field Description:	The individual unit information when there are multiple units sharing the same street address and building, but are listed as separate parcels within that building, if it is available separate from the street address reported in A100-06.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may be required.				
Example:	With a Location Street Address (A100-06) of 234 North Jackson Street East, Building E Unit 233 the Location Unit Information = Unit 233.				

A100-16 Neighborhood Code

XML Tag:	<NeighborhoodCode>	Data Type:	NeighborhoodCodeType	Submission Files:	All
Field Description:	County-assigned code used to identify individual neighborhoods within state assigned City/Township codes (A000-02).				
Business Rule:	N/A				
Technical Requirements:	Optional. It is the county's decision whether to populate it or not. This field can be used to focus in on specific markets for the Sales Ratio study. For example, an assessor may be aware of a "neighborhood" market that exists around one specific lake. If all the parcels affected by that market have one Neighborhood code, that region could be considered separately for time trends.				
Example:	98200A				

Taxable Property: A110

The Taxable Property table is conditional based on whether the parcel shown in the Parcel Characteristics table (A100) contains taxable property. If a portion of the parcel is real property, then the parcel's various property types must be reported. The main identifiers for this table are the Property Type code (A110-01) and the Property Subtype code (A110-02), and all other fields within this table and dependent tables rely on them.

Records submitted in this table may contain identical property type/property subtype combinations. For example, if your county records contain one property type/property subtype combination per parcel then the county would report a single record for each combination type. If a taxpayer or owner further specifies the property type/property subtype combination, then the county would report multiple records sharing the same property type/property subtype combinations. PRISM does not collect taxpayer or owner information at this time.

A110-01 Property Type Code

XML Tag:	<PropertyTypeCode>	Data Type:	String	Submission Files:	All
Field Description:	The Property Type code represents all property classifications (such as 2a Agricultural and 1a Residential) and programs (such as Residential Homestead and Farming Entities) that could identify specific categories for EMV. These will later have unique rates or tiers applied, or both, for calculating the TMV, NTC and RMV.				
Business Rule:	Must be a valid Property Type code.				
Technical Requirements:	Required. The assigned codes are located in the Property Type tab of the Code table spreadsheet. The following property types should not be reported in Submission 1: <ul style="list-style-type: none"> Utility/Pipeline (K10-K80), Railroads (L00) Minerals (N10) 				

Example:	An Agricultural Homestead House, Garage and First Acre would have a Property Type code = A11. A commercial seasonal residential recreational resort would have a Property Type code = H13.
-----------------	---

A110-02 Property Subtype Code

XML Tag:	<PropertySubtypeCode>	Data Type:	String	Submission Files:	All
Field Description:	The Property Subtype code captures further real and personal property stratifications of the Property Type (A110-01).				
Business Rule:	Must be a valid Property Subtype code.				
Technical Requirements:	Required. The Property Subtype codes are in the Property Subtype tab of the Code table spreadsheet. The following property subtypes should not be reported in Submission 1: Personal Property (B01 to B99).				
Example:	If a Residential Homestead (Property Type code = D10) was real property, then it would have a Property Subtype code = A01. If it was personal property that is located on publicly leased land, then the Property Subtype code = B03.				

A110-03 Land EMV

XML Tag:	<LandEMV>	Data Type:	NNIntType	Submission Files:	All
Field Description:	The (EMV) of the land portion of the property. This value does not include any contamination value.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	120000				

A110-04 Building/Other EMV

XML Tag:	<BuildingOtherEMV>	Data Type:	NNIntType	Submission Files:	All
Field Description:	The EMV of the building and other improvements on the property.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	90000				

A110-05 Land TMV

XML Tag:	<LandTMV>	Data Type:	NNIntType	Submission Files:	2, 3, 4
Field Description:	The TMV (TMV) of the land portion of the property.				
Business Rule:	The Land TMV must be less than or equal to the value reflected for the Land EMV (A110-03).				
Technical Requirements:	Required.				
Example:	86000				

A110-06 Building/Other TMV

XML Tag:	<BuildingOtherTMV>	Data Type:	NNIntType	Submission Files:	2, 3, 4
-----------------	--------------------	-------------------	-----------	--------------------------	---------

Field Description:	The TMV of the building and other improvements on the property.
Business Rule:	The Building/Other TMV must be less than or equal to the value reflected for the Building/Other EMV (A110-04).
Technical Requirements:	Required.
Example:	54000

A110-07 Fully Taxable Local NTC

XML Tag:	<FullyTaxableLocalNTC>	Data Type:	PositiveInteger	Submission Files:	2, 3, 4
Field Description:	The fully taxable local NTC of the property.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the total of Land TMV (A110-05) and Building/Other TMV (A110-06) is greater than zero.				
Example:	4560				

A110-09 Fully Taxable RMV

XML Tag:	<FullyTaxableRMV>	Data Type:	PositiveInteger	Submission Files:	2, 3, 4
Field Description:	The fully taxable RMV of the property.				
Business Rule:	The Fully Taxable RMV must be less than or equal to the sum of the Land TMV (A110-05) and the Building/Other TMV (A110-06).				
Technical Requirements:	Conditional based on whether the total of Land TMV (A110-05) and Building/Other TMV (A110-06) is greater than zero and whether the property qualifies for RMV.				
Example:	45670				

A110-11 State NTC

XML Tag:	<StateNTC>	Data Type:	PositiveInteger	Submission Files:	2, 3, 4
Field Description:	The state NTC of the property.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the total of Land TMV (A110-05) and Building/Other TMV (A110-06) is greater than zero.				
Example:	2760				

A110-12 Fiscal Disparity Contribution NTC

XML Tag:	<FiscalDisparityContribNTC>	Data Type:	NNIntType	Submission Files:	2, 3
Field Description:	The final fiscal disparity contribution NTC of the property as certified by the county for the parcel. Do not use the initial contribution value.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the County code (A000-01) is in a Metropolitan or Iron Range fiscal disparity area, as shown in the County tab of the Code table spreadsheet, and if the Property Type code (A110-01) is identified as one of the following property types: <ul style="list-style-type: none"> • Qualifying commercial use (I10 to I60) • Commercial (J10), industrial (J20) • Utility/Pipeline (K10 to K80) 				

	<ul style="list-style-type: none"> Railroad (L00)
Example:	5300

A110-13 Tax Increment NTC

XML Tag:	<TaxIncrementNTC>	Data Type:	NNIntType	Submission Files:	2, 3
Field Description:	The amount of retained tax increment NTC for the parcel by property type/property subtype. If the parcel is underfunded, then the full NTC amount should be reflected in this field.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the parcel is located within an active tax increment financing (TIF) subdistrict and if there is a TIF percentage for that TIF subdistrict.				
Example:	2345				

A110-14 Power Line Contribution NTC

XML Tag:	<PowerLineContributionNTC>	Data Type:	NNIntType	Submission Files:	2, 3
Field Description:	The portion of the high-voltage transmission line NTC that is subject to the local tax rate but is excluded from the initial tax rate determination value. The excluded NTC is 10% of the NTC of the 200 kV transmission lines constructed in cities and organized townships after June 30, 1974.				
Business Rule:	The amount should be 10% of the value reported in Fully Taxable Local NTC (A110-07).				
Technical Requirements:	Conditional based on whether the parcel is identified as a High Voltage Transmission Line 200kV or greater in a city or organized township (A110-01= Property Type K44, A110-02= Property Subtype B07).				
Example:	34400				

A110-15 Number of Units

XML Tag:	<NumberOfUnits>	Data Type:	PositiveInteger	Submission Files:	All
Field Description:	The number of apartment units associated with the property if the Property Type code (A110-01) is shown as a multi-unit residential property (D32 to D35, D39).				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may become conditional.				
Example:	5				

A110-16 Net New Improvement EMV

XML Tag:	<NetNewImprovementEMV>	Data Type:	NonZeroIntType	Submission Files:	All
Field Description:	The net change in (EMV) due to new construction, demolition, or other physical changes that result in positive or negative value adjustments to the property. The net new improvement value reported can be positive or negative depending on the changes made to the property.				

	Example 3	\$ 60,000	\$ 30,000	\$ 30,000	Gained value
	Example 4	\$ 20,000	\$ 30,000	\$ (10,000)	Lost value
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether there was a net change in EMV due to new construction, demolition, or other physical changes that result in positive or negative value adjustments to the property.				
Example:	24000; -10000				

A110-17 First Year Increase in EMV due to Platting

XML Tag:	<FirstYrIncreaseInEMV>	Data Type:	PositiveInteger	Submission Files:	All
Field Description:	The first year increase in (EMV) due to platting for the property type identified in Property Type code (A110-01) and Property Subtype code (A110-02) of the parcel.				
Business Rule:	The First Year Increase in (EMV) due to Platting must be less than the Land EMV (A110-03).				
Technical Requirements:	Conditional based on whether there were any increases in Land EMV (A110-03) due to platting of the parcel.				
Example:	10000				

A110-18 Acreage

XML Tag:	<Acreage>	Data Type:	Positive3DecimalType	Submission Files:	All
Field Description:	The number of acres of land for the property. Currently, only Property Type codes (A110-01) associated with Agricultural (A11 to A43), Rural Vacant (B10 to B50), and Commercial Unmined Aggregate Deposit (C00) property are collected.				
Business Rule:	The acreage must be less than or equal to the Deeded Acres (A100-04).				
Technical Requirements:	Conditional based on whether the Property Type codes (A110-01) are associated with Agricultural (A11 to A43), Rural Vacant (B10 to B50), and Commercial Unmined Aggregate Deposit (C00) properties.				
Example:	2.000; 1.756				

A110-19 Line Length

XML Tag:	<LineLength>	Data Type:	PositiveAmountType	Submission Files:	2, 3
Field Description:	The length, in feet, of any High Voltage Transmission Lines 200kV or greater (A110-01 = K44) that are identified by a Parcel ID (A100-01) and are taxed at a local UTA (UTA) level. Lines that are valued and taxed at a taxing authority level (e.g. countywide) should have their line length captured in Line Length (D210-12). Line length is the physical length of the line within a UTA for that parcel and is not affected by the apportionment of (EMV) amongst multiple utility companies. Refer to the PRISM Reporting Examples document for more information about reporting power lines.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may become conditional.				
Example:	50; 111.33				

Valuation Modifiers: A111

The Valuation Modifiers table is conditional and depends on whether the total EMV of the property reported in the Taxable Property table (A110) qualifies and is enrolled in a valuation modifier program.

Regardless of whether there is an actual reduction or deferment of value, the program type and other qualifying factors must be captured. The Valuation Modifier Type code (A111-01) is the main identifier for this table, and all other fields within this table and other dependent tables rely on this identifier.

For multiple valuation modifiers, each valuation modifier must be listed separately and subtracted from the EMV in a specified order. For further details regarding the different valuation modifier programs, refer to the Code Table Explanations section and the Valuation, Taxation and Prior Year Taxation Tables section.

Any records submitted in this table may contain identical Valuation Modifier Type codes. For example, if your county records contain one valuation modifier type per parcel then the county would report a single record for each type. If a taxpayer or owner further stratifies the valuation modifier type, then the county would report multiple records sharing the same type. If the county already stratifies the Taxable Property table by taxpayer or owner, then the Valuation Modifier table is required to be stratified at that level as well.

A111-01 Valuation Modifier Type Code

XML Tag:	<ValuationModifierTypeCode>	Data Type:	ModifierType	Submission Files:	All
Field Description:	The state-assigned code associated with the exclusion, deferment, reduction, or special program that modifies the value of the property identified in the Taxable Property table (A110). Refer to the Code Table Explanations section for further details on each program.				
Business Rule:	Must be a valid Valuation Modifier Type code.				
Technical Requirements:	Required. The assigned codes are in the Valuation Modifier tab of the Code table spreadsheet.				
Example:	Mold Exclusion = 01.				

A111-02 Modifier Amount

XML Tag:	<ModifierAmount>	Data Type:	NNIntType	Submission Files:	All
Field Description:	Amount of (EMV) excluded, deferred, or removed under the valuation modifier. For contamination property, report the amount of NTC used to calculate the contamination tax. For Metropolitan Agricultural Preserves, report the total NTC of all land designated as agricultural preserves land and of all non-residential buildings used for agricultural purposes and located on land used to calculate the agricultural preserves tax credit.				
Business Rule:	Must be a valid Valuation Modifier Type code.				
Technical Requirements:	Required.				
Example:	0, 30400, 13				

A111-03 Eligible Market Value

XML Tag:	<EligibleMarketValue>	Data Type:	PositiveInteger	Submission Files:	All
Field Description:	The qualifying (EMV) of the property enrolled in the valuation modifier program. It is possible to have only a portion of the property's EMV qualify for the modifier (Green Acres) and it is possible for the eligible market value to be greater than the EMV for the property type (fractional homestead market value exclusion). For contamination property, report the amount of contamination market value excluded from the EMV.				
Business Rule:	N/A				

Technical Requirements:	Conditional based on whether the Valuation Modifier Type code (A111-01) matches a program that requires an eligible market value.
Example:	250000

A111-04 Eligible Acreage

XML Tag:	<EligibleAcreage>	Data Type:	Positive3DecimalType	Submission Files:	All
Field Description:	The qualifying acreage of the property identified with the Eligible Market Value (A111-03) enrolled in the valuation modifier program.				
Business Rule:	The Eligible Acreage must be less than or equal to the Acreage (A110-16).				
Technical Requirements:	Conditional based on whether the Valuation Modifier Type code (A111-01) matches a program that requires an eligible acreage.				
Example:	9.000; 31.560				

A111-05 Year Applied

XML Tag:	<YearApplied>	Data Type:	YearType	Submission Files:	All
Field Description:	The year the property was enrolled in the valuation modifier program. Currently, no valuation modifiers utilize this field; however, in the future this may change to reflect other modifier types.				
Business Rule:	N/A				
Technical Requirements:	This field is conditional on whether the Valuation Modifier Type code (A111-01) matches a program that requires the year applied.				
Example:	2008; 1987				

Equalization Table: A120

The Equalization table is used to capture further breakdowns of the property types for equalization purposes. As a result, these amounts are separate from the property valuation and tax calculation process. This table is conditional on whether there is any taxable property within the parcel that qualifies for the further equalization breakdown. PRISM only requires reporting of Classification Subtype codes on real property (Property Subtype code = A01) with the following property types:

- A12: Agricultural – Agricultural Homestead – Remaining
- A22: Agricultural – Homestead for Persons who are Blind or have a Disability – Remaining
- A30: Agricultural – Farming Entity
- A43: Agricultural – Non-Homestead – Remaining
- B10: Rural Vacant – Agricultural Homestead
- B20: Rural Vacant – Homestead for Persons who are Blind or have a Disability
- B30: Rural Vacant – Farming Entity
- B50: Rural Vacant – Remaining

Classification subtypes should be reported as if they were additional breakdowns of their respective property type. For example, a property that contains only agricultural property (A12, A22, A30, A43) should reflect only 2a classification subtypes for equalization value (A01 through A08). Similarly, if a property is reflecting the majority of its value as Rural Vacant Land (B10, B20, B30, B50) then the same majority of the equalization value should be reported under the 2b classification subtypes (B01 through B08).

PRISM does not collect equalization data on other property types. Classification Subtype code (A120-01) is the main identifier for this table, and all other fields within this table and other dependent tables rely on this identifier.

Any records submitted in this table may contain identical Classification Subtype codes. For example, if your county records contain one classification subtype per parcel then the county would report a single record for each type. If a taxpayer or owner further stratifies the classification subtype, then the county would report multiple records sharing the same classification subtype. PRISM does not collect taxpayer or owner information at this time, although this may change in the future.

A120-01 Classification Subtype Code

XML Tag:	<ClassificationSubtypeCode>	Data Type:	String	Submission Files:	1, 2, 3
Field Description:	The Classification Subtype code used to identify the property for equalization purposes.				
Business Rule:	Must be a valid Classification Subtype code.				
Technical Requirements:	Required. The state-assigned codes are in the Classification Subtype tab of the Code table spreadsheet.				
Example:	2a-Tillable = 01				

A120-02 Equalization EMV

XML Tag:	<EqualizationEMV>	Data Type:	NNIntType	Submission Files:	1, 2, 3
Field Description:	(EMV) for the classification subtype.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	75333				

A120-03 Measurement Type Code

XML Tag:	<MeasurementTypeCode >	Data Type:	NNIntType	Submission Files:	1, 2, 3
Field Description:	The type of measurement used to measure the size of the classification subtype, such as acres or units.				
Business Rule:	Must be a valid measurement type code.				
Technical Requirements:	Required. The state assigned codes are in the Measurement Type tab of the Code table spreadsheet.				
Example:	Units = 04; Acreage = 01				

A120-04 Measurement Amount

XML Tag:	<MeasurementAmount>	Data Type:	Positive3DecimalType	Submission Files:	1, 2, 3
Field Description:	The size or quantity of the classification subtype property measured in the units reflected in the Measurement Type code (A120-03).				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	3.000; 56.330				

A120-05 Conservation Land Indicator

XML Tag:	<ConservationLandIndicator>	Data Type:	String	Submission Files:	1, 2, 3
Field Description:	Indicator that identifies whether or not the classification subtype property is enrolled in a conservation program such as Reinvest in Minnesota, Conservation Reserve Program, or Conservation Reserve Enhancement Program.				
Business Rule:	Must be either "Y" or "N."				

Technical Requirements:	Conditional on whether it is known that the property is enrolled as conservation land.
Example:	Yes = Y; No = N

Exempt Property: A130

The Exempt Property table is conditional on whether the parcel shown in the Parcel Characteristics table (A100) contains exempt property and whether that exempt property has a payment-in-lieu of tax (PILT) payment involved with it. If there is exempt property within the parcel, then the parcel should be separated into its relevant exempt property types. The Exemption code (A130-01) is the main identifier for this table, and all other fields within this table and other dependent tables rely on it. Exempt real property and DNR Natural Resource PILT lands must be reported every year starting with Submission 2, due September 1, 2020.

Tax forfeited property may fall under different Exemption codes depending on the situation. Follow these guidelines when determining where to report tax forfeited property:

Step 1 – Identify if tax forfeited land is exempt from Ad Valorem taxation.

Tax forfeited land is taxable unless it is specifically identified as exempt from taxation. Tax forfeited land is **not** to be listed in the Exempt Property table unless the following two conditions are met:

1. The property has been conveyed by deed for ownership to a governmental unit.
2. The conveyance included granting of a use permit for a public purpose such as an airport, park, recreational area, water tower, etc.

If the tax forfeited land does not qualify then stop and continue to use the appropriate taxable Property Type codes as it should remain on the tax roll. If it is exempt and qualifies for PILT move to Step 2, otherwise if no PILT is received skip to Step 4.

Step 2 – Identify if the tax forfeited land qualifies for DNR Land PILT payments.

If the tax forfeited land qualifies and meets the definitions for receiving DNR Land PILT payments as defined in M.S 477A.11 Subd. 4, then stop as the property should receive an Exempt code 1530, 1540 or 1545. For further details regarding these payments reference the [Determination and County Apportionment of Payment Amounts](#) documentation. If the property is not eligible for DNR PILT payments, such as platted lots within city limits, it does not fall under any other DNR PILT provision. Continue to Step 3.

Step 3 – Identify if the tax forfeited land qualifies for non-DNR Land PILT payments.

While rare, there have been reported instances that a tax forfeited property may qualify for non-DNR PILT, so we want to keep these properties separate from exempt parcels that don't receive PILT. If the property is known to receive non-DNR PILT, stop. The property should receive an Exempt code 1440. The type of PILT being received does not need to be identified at this time. If the exempt property does not receive any PILT, continue to Step 4.

Step 4 – Identify the Governmental Unit that was conveyed ownership of the property.

At this point the property needs to be assigned the Exemption code depending on what governmental unit was conveyed ownership of the property. There are several government units that could be assigned ownership.

- Indian Reservations: Exempt code 0100
- Federal Property: Exempt code 0810
- State Property: Exempt code 0820
- County Property: Exempt code 0840
- City/Township Property: Exempt code 0860
- Special Taxing Districts: Exempt code 0870

Any records submitted in this table may contain identical Exemption codes. For example, if your county records contain one exemption type per parcel then the county would report a single record for each type. If a taxpayer or owner further stratifies the exemption type, then the county would report multiple records sharing the same exemption type.

A130-01 Exemption Code					
XML Tag:	<ExemptionCode>	Data Type:	ExemptionCode	Submission Files:	2
Field Description:	The state-assigned code for the property exemption.				
Business Rule:	Must be a valid Exemption code.				
Technical Requirements:	The assigned codes are in the Exemption tab of the Code table spreadsheet.				
Example:	Public K-12 schools = 0300				

A130-02 Exempt Land Value					
XML Tag:	<ExemptLandValue>	Data Type:	NNIntType	Submission Files:	2
Field Description:	The land market value of the exempt property.				
Business Rule:	N/A				
Technical Requirements:	Required every year starting with assessment year 2020.				
Example:	15000				

A130-03 Exempt Building Residence value					
XML Tag:	<ExemptBldgResidenceValue>	Data Type:	NNIntType	Submission Files:	2
Field Description:	The market value of residence building on the exempt property.				
Business Rule:	N/A				
Technical Requirements:	Required every year starting with assessment year 2020.				
Example:	80000				

A130-04 Exempt Building Non-Residence Value					
XML Tag:	<ExemptBldgNonResidenceValue>	Data Type:	NNIntType	Submission Files:	2
Field Description:	The market value of the non-residence building on the exempt property.				
Business Rule:	N/A				
Technical Requirements:	Required every year starting with assessment year 2020.				
Example:	90000				

A130-05 Exempt Acreage					
XML Tag:	<ExemptAcreage>	Data Type:	Positive3DecimalType	Submission Files:	2

Field Description:	The total acreage for the exempt property.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether the Exemption code (A130-01) requires an acreage. Acreages are optional for: <ul style="list-style-type: none"> • Charitable institutions (0700 to 0790) • Economic Development Property (0900, 0910) • Pollution Control Property (1000 to 1040) • Utilities (1300, 1310) • Miscellaneous (1400) • Exempt property • Certain PILT properties (1630, 1640, 1650)
Example:	10.020

A130-06 Number of Exempt Units

XML Tag:	<NumberOfExemptUnits>	Data Type:	PositiveInteger	Submission Files:	2
Field Description:	The total number of units for the exempt property.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Exemption code (A130-01) requires a unit count. Unit counts are required for wind energy conversion systems (1320) and modular homes used as models (1420).				
Example:	35				

A130-07 Exempt Name

XML Tag:	<ExemptName>	Data Type:	String	Submission Files:	2
Field Description:	The owner of the parcel, if known, or as noted in your county's system. If there is a second name, or a 'doing-business-as' (DBA), or an additional descriptive label (no unidentified codes), add these names after the owner of the parcel.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether any owner information is known about the exempt property. Required every year starting with assessment year 2020.				
Example:	U.S. Federal Government; St. Christopher's Parish				

Preferential Entities: A140

A preferential entity is a single parcel or group of contiguous parcels that, due to either its classification or its enrollment in a special program, receives a preferred NTC rate. That preferred rate is then applied to the TMV of that entity, up to a set value or tier limit. Property classified as 3a (commercial, industrial and public utilities) in M.S. 273.13, subd. 24 and property classified as a homestead (agricultural and residential) in M.S. 273.124 are eligible to receive preferred NTC rates. Refer to these statutes or the Auditor/Treasurer Manual for further qualifications and guidelines.

The amounts reported in this table can vary depending on the type of preferential entity type used. For the properties classified as a commercial or industrial preferential entity, the base parcel will reflect '1' in this field as only one preferential entity of this type per parcel can exist. For the properties classified as agricultural or residential homestead, this process can be more complex depending on the homesteaders involved (i.e. single or married, related or unrelated, actively farming, and so on), the number of individual units on the parcel, and number of owners of the parcel. As a result, the homestead count could be any positive number.

If the preferential entity exists over multiple contiguous parcels, then the parcels need to be linked together in the Linking tree and assigned a Valuation Taxation Linkage (VTL) Chain ID (C000-01). The Preferential Entities table should only be completed on that entity's base parcel and not any other linked parcels. If the VTL Chain crosses county boundaries, then only the home county will complete the Preferential Entities table.

Any records submitted in this table may contain identical Preferential Entity Type codes. For example, if your county records contain one preferential entity type per parcel, then the county would report a single record for each type. If a taxpayer or owner further stratifies the preferential entity type, then the county would report multiple records sharing the same exemption type. For example, if Bob, Mary and Quinn all claim agricultural homestead status and share the same base parcel then the county can report the number of preferential entities in two ways. If the county collects this information at the parcel level, then the Number of Preferential Entities (A140-02) would equal '1'; if the information is collected at the record level, then the Number of Preferential Entities (A140-02) would equal '.333', but the table would be repeated for each owner.

For a more detailed example of how to report preferential entities, refer to the Linking by Record section of the PRISM Reporting Examples document.

A140-01 Preferential Entity Type Code					
XML Tag:	<PreferentialEntityTypeCode>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The type of preferential entity.				
Business Rule:	Must be a valid Property Type code. This field is populated when the base parcel contains Property Type codes (A110-01) that are associated with one of the following: <ul style="list-style-type: none"> • Agricultural Homestead (A11 through A22, B10, and B20) • Residential Homestead (D10, D20) • Commercial (J10) • Industrial (J20) property 				
Technical Requirements:	Required.				
Example:	If there is a commercial entity on the parcel, then the Preferential Entity Type code = 03.				

A140-02 Number of Preferential Entities					
XML Tag:	<NumberOfPreferentialEntities>	Data Type:	NNAmountType	Submission Files:	2, 3, 4
Field Description:	The number of entities on the property receiving preferential rates. Preferential entities are: <ul style="list-style-type: none"> • Agricultural Homesteads • Residential Homesteads • Commercial entities • Industrial entities. These counts may be less than one for fractional agricultural and residential homesteads.				
Business Rule:	Must be greater than zero.				

Technical Requirements:	Required.
Example:	1.000; 0.500; 2.333

Special Taxing District: A200

The Special Taxing District table is conditional on whether the UTA (UTA) shown in the UTA table (A000) contains at least one special taxing district. There is no limit to the number of special taxing districts in a UTA. The main identifier for this table is the Special Taxing District code (A200-01), and all other fields within this table and other dependent tables rely on it.

A200-01 Special Taxing District Code					
XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	All
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same code.				
Business Rule:	Must be a valid Special Taxing District code.				
Technical Requirements:	Required. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Example:	Region 3 Regional Development Commission = 301.				

Exception Rate District: A300

The Exception Rate District table is conditional on whether the UTA shown in the UTA table (A000) contains at least one exception rate district. There is no limit to the number of exception rate districts in a UTA. The main identifier for this table, which all other fields within it and other dependent tables rely on, is the Exception Rate Type code (A300-01). Further information about how to record exception rate data can be found in the Exception Rate Districts section of the PRISM Reporting Examples document.

A300-01 Exception Rate Type Code					
XML Tag:	<ExceptionRateType>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The state-assigned code that identifies the type of exception rate type. The exception rate type should best describe the reason why, within a UTA (UTA), one of the taxing authority districts has a different initial tax rate than elsewhere within the UTA.				
Business Rule:	Must be a valid Exception Rate Type code.				
Technical Requirements:	Required. The assigned codes are in the Exception Rate Type tab of the Code table spreadsheet.				
Example:	Rural Service District = 01.				

A300-02 Exception Rate ID					
XML Tag:	<ExceptionRateID>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The identification number assigned to the exception rate by the taxing authority, so it can be uniquely identified throughout the submission and over time. It should only change for valid reasons.				
Business Rule:	Must be unique for the taxing authority.				
Technical Requirements:	Required.				
Example:	78; 01-55101; 026804689				

A300-03 Taxing Authority Type					
XML Tag:	<TaxingAuthorityType>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The taxing authority of which the exception rate is a part.				
Business Rule:	Must be a valid authority type: County, City/Township, School, Special Taxing District.				
Technical Requirements:	Required.				
Example:	County, City/Township, School, Special Taxing District				

A300-04 Special Taxing District Code					
XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	2, 3, 4
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same code.				
Business Rule:	Must be a valid Special Taxing District code. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Technical Requirements:	Conditional based on whether the Taxing Authority Type (A300-03) is a special taxing district.				
Example:	Region 3 Regional Development Commission = 301				

Taxation Tree

The Taxation tree captures the taxation data from the local tax rates for all taxing authorities used to calculate the gross and net tax capacity (NTC) taxes and the gross and referendum market value (RMV) taxes. Report data under this tree for file submissions 3 and 4. Which tables are completed may depend on the file submission.

The Taxation tree is integrated with the Valuation tree and needs to be populated for a parcel if it exists on the Valuation tree (in submissions 3 and 4). If a parcel exists on the Valuation tree (whether it is taxable or exempt) then report it on the Taxation tree if any taxes or special assessments apply. This includes information in the Parcel Characteristics, Special Assessments, and Taxation Modifiers tables. If a parcel has zero taxes and special assessments (as exempt or having valuation modifiers reducing the taxable market value (TMV) to zero) then that parcel may be included on the Taxation tree at the county's discretion.

If the entire UTA (UTA) is exempt and contains no current or prior year tax information, then the UTA table may be included at the county's discretion. If the UTA is included in the Taxation Tree, at least one parcel must be reported.

Unique Taxing Area: B000

The UTA table is always required. The main identifiers for this table are the County code (B000-01), the City/Township code (B000-02), the School District code (B000-03), and the UTA ID (B000-04), and all other fields within this table and other dependent tables rely on these identifiers. A UTA is a geographic area subject to the same set of local tax rates levied by the same taxing districts. For further information about UTAs, refer to Chapter 5 in the Auditor/Treasurer Manual.

B000-01 County Code

XML Tag:	<CountyCode>	Data Type:	CountyCodeType	Submission Files:	3, 4
Field Description:	The state-assigned County code. All records for a specified county will have the same County code.				
Business Rule:	Must be a valid County code.				
Technical Requirements:	Required. The assigned codes are in the County tab of the Code table spreadsheet.				
Example:	Becker County = 03 and Rock County = 67.				

B000-02 City/Township Code

XML Tag:	<CityTownCode>	Data Type:	CityTownCodeType	Submission Files:	3, 4
Field Description:	The state-assigned City/Township code. All records for a specified city/township will have the same City/Township code. All township codes begin with two zeroes and all city codes end with two zeroes.				
Business Rule:	Must be a valid City/Township code.				
Technical Requirements:	Required. The assigned codes are in the City Town tab of the Code table spreadsheet.				
Example:	Millward Township in Aitkin County = 0041. The City of Spring Lake Park in Anoka County = 8700.				

B000-03 School District Code

XML Tag:	<SchoolDistrictCode>	Data Type:	SchoolDistrictCodeType	Submission Files:	3, 4
-----------------	----------------------	-------------------	------------------------	--------------------------	------

Field Description:	The state-assigned School District code. All records for a specified school district will have the same School District code.
Business Rule:	Must be a valid School District code.
Technical Requirements:	Required. The assigned codes are in the School District tab of the Code table spreadsheet.
Example:	Barnum School District in Carlton County = 0091. McGregor School District in Aitkin County = 0004.

B000-04 UTA ID

XML Tag:	<UniqueTaxAreaID>	Data Type:	UniqueTaxingAreaType	Submission Files:	3, 4
Field Description:	<p>The county-assigned UTA ID. The purpose of the UTA ID is to provide a unique record identification for those areas where there is more than one UTA (UTA) located within the same school district within the same city or township. All files submitted by the assessor's and auditor's offices should match UTA IDs for every UTA. The UTA IDs used last year must remain the same for this year. There are two exceptions to this rule:</p> <p>1) <i>New Taxing Districts</i> There may be a new taxing district in your county for taxes payable in 2017 (for instance, a new watershed, or a new hospital district). If only part of an existing UTA is in the new taxing district (the new taxing district is not city or countywide), you may need new records and a new UTA IDs. Assign new UTA IDs sequentially. Once the UTA ID is assigned for a UTA, it must remain the same for all files submitted by both the county assessor and the county auditor, and it should not change from one year to the next. See Example 5-1: Splitting Existing UTAs into New UTAs in the Auditor/Treasurer Manual for more details.</p> <p>2) <i>Annexations</i> New annexations or changes in taxing district boundaries may require formation of new UTAs or deletion of existing UTAs. For new UTAs, the UTA ID used last year is assigned to the portion of that UTA that now has the highest market value. If two UTAs that existed last year become one for the current year, the UTA ID to be used this year is the UTA ID used for the UTA containing the highest market value last year.</p> <p>If the new UTA is set up for the purpose of reporting new construction values in border city development zones that will be exempt except for special assessments, debt levies, and equalized school district levies, the UTA ID should be numbered from 90 through 95 to identify it as a partially taxable UTA. These UTA IDs should not be used in any other UTA.</p> <p>Once the UTA ID has been assigned to a UTA as discussed above, that UTA ID is to be used by both the assessor and auditor on all files turned in to the department at UTA level. The UTA ID will remain the same from one year to the next. Keeping this UTA ID consistent is extremely important since many aids may be calculated at UTA level.</p>				
Business Rule:	The code must be unique to the submitting county.				
Technical Requirements:	Required.				
Example:	00; 01; 67				

B000-05 Total Local County NTC Rate

XML Tag:	<TotalLocalCountyNTCRate>	Data Type:	SixAmountType	Submission Files:	3, 4
Field Description:	The total county local tax rate on fully taxable values. The county local tax rate is determined by subtracting the county disparity reduction aid rate (B000-17) from the total initial tax rate and then adding any tax increment financing (TIF) tax adjustment rates for corrections under M.S. 469.177, subd. 13.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	100.232% = 1.00232				

B000-06 Total Local City/Township NTC Rate

XML Tag:	<TotalLocalCountyNTCRate>	Data Type:	SixAmountType	Submission Files:	3, 4
Field Description:	The total city/township local rate on fully taxable values. The total city/township local tax rate is determined by subtracting the township disparity reduction aid rate (B000-18) from the total initial tax rate and then adding any TIF tax adjustment rates for corrections under M.S. 469.177, subd. 13.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	102.351% = 1.02351				

B000-07 Total Local School NTC Rate

XML Tag:	<TotalLocalSchoolNTCRate>	Data Type:	SixAmountType	Submission Files:	3, 4
Field Description:	The total school district local tax rate of fully taxable values. The school district local tax rate is determined by subtracting the school district disparity reduction aid rate (B000-19) from the total initial school district tax rate and then adding any TIF tax adjustment rates for corrections under M.S. 469.177, subd. 13.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	75.213% = 0.75213				

B000-11 Total Local County RMV Rate

XML Tag:	<TotalLocalCountyRMVRate>	Data Type:	EightAmountType	Submission Files:	3, 4
Field Description:	The total county RMV tax rate includes the initial RMV rates for general obligation bond debt, other/miscellaneous debt and other funds.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	0.64375% = 0.0064375				

B000-12 Total Local City/Town RMV Rate

XML Tag:	<TotalLocalCityTownRMVRate>	Data Type:	EightAmountType	Submission Files:	3, 4
Field Description:	The total local city/township RMV tax rate includes the initial RMV rates for general obligation bond debt, other/miscellaneous debt and other funds.				

Business Rule:	N/A
Technical Requirements:	Required.
Example:	0.56125% = 0.0056125

B000-13 Total Local School RMV Rate

XML Tag:	<TotalLocalSchoolRMVRate>	Data Type:	EightAmountType	Submission Files:	3, 4
Field Description:	The total local school RMV tax rate includes the initial RMV rates for general voter and general other funds.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	0.12348% = 0.0012348				

B000-17 County DRA Rate

XML Tag:	<CountyDRARate>	Data Type:	PositiveSixAmountType	Submission Files:	3
Field Description:	The county disparity reduction aid rate. Disparity reduction aid rates are determined by dividing the aid amount by the taxable fully taxable NTC. The disparity reduction aid rate cannot decrease the total local tax rate to less than a rate of 90% (before applying any TIF tax adjustment rate for correction).				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the county rate in the UTA qualifies to receive disparity reduction aid.				
Example:	9.415% = 0.09415				

B000-18 Township DRA Rate

XML Tag:	<TownshipDRARate>	Data Type:	PositiveSixAmountType	Submission Files:	3
Field Description:	The township disparity reduction aid (DRA) rate. DRA rates are determined by dividing the aid amount by the taxable fully taxable NTC. The disparity reduction aid rate cannot decrease the total local tax rate to less than a rate of 90% (before applying any TIF tax adjustment rate for correction).				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the township rate in the UTA qualifies to receive disparity reduction aid.				
Example:	4.951% = 0.04951				

B000-19 School DRA Rate

XML Tag:	<SchoolDRARate>	Data Type:	PositiveSixAmountType	Submission Files:	3
Field Description:	The school DRA rate. DRA rates are determined by dividing the aid amount the fully taxable NTC. The disparity reduction aid rate cannot decrease the total local tax rate to less than a rate of 90% (before applying any TIF tax adjustment rate for correction).				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the school district rate in the UTA qualifies to receive disparity reduction aid.				
Example:	1.784% = 0.01784				

B000-20 County DRA Amount

XML Tag:	<CountyDRAAmount>	Data Type:	PositiveAmountType	Submission Files:	3
Field Description:	<p>The revised county DRA amount. Revisions to the DRA are to be made for:</p> <ol style="list-style-type: none"> 1) the 90% provision 2) districts no longer levying 3) when the school district initial tax rate is reduced to zero <p>Any leftover school district DRA cannot be used. If no revisions were made to the disparity reduction aid in your county, enter the certified disparity reduction aid amounts. The amount reported will be the amount paid to the county. M.S. 275.08, subd. 1d requires a reduction in DRA if the total local tax rate in any UTA is less than 90.000%.</p>				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the county rate in the UTA qualifies to receive disparity reduction aid.				
Example:	540				

B000-21 Township DRA Amount

XML Tag:	<TownshipDRAAmount>	Data Type:	PositiveAmountType	Submission Files:	3
Field Description:	<p>The revised township DRA amount. Revisions to the DRA can be made for:</p> <ol style="list-style-type: none"> 1) the 90% provision 2) districts no longer levying 3) when the school district initial tax rate is reduced to zero and any leftover school district DRA cannot be used. <p>If no revisions were made to the disparity reduction aid, enter the certified disparity reduction aid amounts. The amount you report will be the amount paid to the township. M.S. 275.08, subd. 1d requires a reduction in disparity reduction aid if the total local tax rate in any UTA is less than 90.000%.</p>				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the township rate in the UTA qualifies to receive disparity reduction aid.				
Example:	840				

B000-22 School DRA Amount

XML Tag:	<SchoolDRAAmount>	Data Type:	PositiveAmountType	Submission Files:	3
Field Description:	<p>The revised school DRA amount. Revisions to the DRA can be made for:</p> <ol style="list-style-type: none"> 1) the 90% provision 2) districts no longer levying 3) when the school district initial tax rate is reduced to zero, and any leftover school district DRA cannot be used. <p>If no revisions were made to the disparity reduction aid, enter the certified disparity reduction aid amounts. The amount reported will be the amount paid to the school district. M.S. 275.08, subd. 1d requires a reduction in disparity reduction aid if the total local tax rate in any UTA is less than 90.000%.</p>				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the school district rate in the UTA qualifies to receive disparity reduction aid.				
Example:	340				

Special Taxing District: B100

The Special Taxing District table is conditional on whether the UTA shown in the UTA table (B000) contains at least one special taxing district. There is no limit to the number of special taxing districts in a UTA. The main identifier for this table is Special Taxing District code (B100-01), and all other fields within this table and other dependent tables rely on this identifier.

B100-01 Special Taxing District Code					
XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	3, 4
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same Special Taxing District code.				
Business Rule:	Must be a valid Special Taxing District code.				
Technical Requirements:	Required. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Example:	Region 3 Regional Development Commission = 301.				

B100-02 Total Local STD NTC Rate					
XML Tag:	<TotalLocalSTDNTCRate>	Data Type:	SixAmountType	Submission Files:	3, 4
Field Description:	The total special taxing district local tax rate of fully taxable values. The special taxing district local tax rate is determined by taking the total initial special taxing district tax rate and then adding any TIF tax adjustment rates for corrections under M.S. 469.177, subd. 13.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	3.453% = 0.03453				

B100-04 Total Local STD RMV Rate					
XML Tag:	<TotalLocalSTD RMVRate>	Data Type:	EightAmountType	Submission Files:	3, 4
Field Description:	The total special taxing district RMV tax rate includes the initial RMV rates for general, general obligation bond debt, other/miscellaneous debt, and other funds.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	0.34540% = 0.0034540				

Exception Rate District: B200

The Exception Rate District table is conditional on whether the UTA shown in the UTA table (B000) contains at least one exception rate district. There is no limit to the number of exception rate districts in a UTA. The main identifier for this table is the Exception Rate Type code (B200-01), and all other fields within this table and other dependent tables rely on this identifier. Further information about how to record exception rate data can be found in the Exception Rate Districts section of the PRISM Reporting Examples document.

B200-01 Exception Rate Type Code					
XML Tag:	<ExceptionRateType>	Data Type:	String	Submission Files:	3, 4

Field Description:	The state-assigned code that identifies the type of exception rate type. The exception rate type should best describe the reason why within a UTA one of the taxing authority districts has a different initial tax rate than elsewhere within the unique taxing area.
Business Rule:	Must be a valid Exception Rate Type code.
Technical Requirements:	Required. The assigned codes are in the Exception Rate Type tab of the Code table spreadsheet.
Example:	Rural Service District = 01.

B200-02 Exception Rate ID

XML Tag:	<ExceptionRateID>	Data Type:	String	Submission Files:	3, 4
Field Description:	The identification number assigned to the exception rate by the taxing authority so it can be uniquely identified throughout the submission and over time. It should only change for valid reasons.				
Business Rule:	Must be unique for the taxing authority.				
Technical Requirements:	Required.				
Example:	78; 01-55101; 026-804689				

B200-03 Taxing Authority Type

XML Tag:	<TaxingAuthorityType>	Data Type:	String	Submission Files:	3, 4
Field Description:	The taxing authority of which the exception rate is a part.				
Business Rule:	Must be a valid Taxing Authority Type code: County, City/Township, School, and Special Taxing District.				
Technical Requirements:	Required.				
Example:	County, City/Township, School, Special Taxing District				

B200-04 Special Taxing District Code

XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	3, 4
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same Special Taxing District code.				
Business Rule:	Must be a valid Special Taxing District code. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Technical Requirements:	Conditional based on whether the Taxing Authority Type (B200-03) is a special taxing district.				
Example:	Region 3 Regional Development Commission = 301.				

B200-05 Benefit Ratio

XML Tag:	<BenefitRatio>	Data Type:	NonNegativeSixAmountType	Submission Files:	3
Field Description:	For a rural service district or an area annexation district with a phase-in of rates, a benefit ratio is needed to show the reduction percentage applied to the district variables used in calculating the levy.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Exception Rate Type code (B200-01) is equal to 01 – Rural Service District or 02 – Area Annexation with phase-in of rates.				
Example:	A city with \$4,000,000 in a rural service district could have a benefit ratio of 20.500%. This ratio would be reported as 0.20500.				

B200-06 Number of Phase-in Years

XML Tag:	<PhaseInYearCount>	Data Type:	PositiveInteger	Submission Files:	3
Field Description:	If a taxing authority with a higher tax rate annexes part of another taxing authority with a lower tax rate, then an option to phase in the other authority's lower tax rate to the new higher one exists. This field is used to capture the total number of years for the phase-in if the Exception Rate Type code (B200-01) is equal to '02' - Area Annexation with phase-in of rates.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may become conditional.				
Example:	The City of Maple with a local tax rate of 35.450% just annexed part of Birch Township with a local tax rate of 23.334%. The city of Maple chooses to phase in the annexed portion over a course of three years. This field would reflect 3.				

B200-07 Current Year of Phase-in

XML Tag:	<CurrentPhaseInYear>	Data Type:	PositiveInteger	Submission Files:	3
Field Description:	If a taxing authority with a high tax rate annexes part of another taxing authority with a low tax rate, then an option to phase in the other authority's low tax rate to the new higher one exists. This field is used to capture the current year of the phase-in if the Exception Rate Type code (B200-01) is equal to '02' - Area Annexation with phase-in of rates.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may become conditional.				
Example:	The city of Maple with a local tax rate of 35.450% just annexed part of Birch Township with a local tax rate of 23.334%. The city of Maple chooses to phase in the annexed portion over a course of three years. Enter 1 for the first year of the phase-in.				

B200-08 Main Area Original Rate

XML Tag:	<MainAreaOriginalRate>	Data Type:	SixAmountType	Submission Files:	3
Field Description:	If a taxing authority with a higher tax rate annexes part of another taxing authority with a lower tax rate, then an option to phase in the other authority's lower tax rate to the new higher one exists. This field is used to capture the original local tax rate of the taxing authority annexing (part of) another jurisdiction at the time of the annexation.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Exception Rate Type code (B200-01) is equal to '02' - Area Annexation with Phase-in of rates.				
Example:	The city of Maple with a local tax rate of 35.450% just annexed part of Birch Township with a local tax rate of 23.334%. The city of Maple chooses to phase in the annexed portion over a course of three years. This field will be 0.35450.				

B200-09 Annexed Area Original Rate

XML Tag:	<AnnexedAreaOriginalRate>	Data Type:	SixAmountType	Submission Files:	3
Field Description:	If a taxing authority with a higher tax rate annexes part of another taxing authority with a lower tax rate, then an option to phase in the other authority's lower tax rate to the new higher one exists. This field is used to capture the				

	original local tax rate of the taxing authority that was annexed at the time of the annexation.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether the Exception Rate Type code (B200-01) is equal to '02' - Area Annexation with Phase-in of rates.
Example:	The city of Maple with a local tax rate of 35.450% just annexed part of Birch Township with a local tax rate of 23.334%. The city of Maple chooses to phase in the annexed portion over a course of three years. This field would reflect 0.23334.

Parcel Characteristics: B300

The Parcel Characteristics table is required for taxable parcels and captures information that is specific to the individual parcels (as a whole) located within a UTA. The main identifier for this table is the Parcel ID (B300-01), and all other fields within this table and other dependent tables rely on this identifier.

B300-01 Parcel ID					
XML Tag:	<ParcelID>	Data Type:	String	Submission Files:	3, 4
Field Description:	The parcel ID is the unique number assigned to the parcel by the county and should be reported as it is recorded in the county database. This field should not match any other identifying number linked to the parcel (such as a social security number).				
Business Rule:	The parcel identifier is unique within the county. The parcel identifier is formatted using the county's specified format mask. The parcel ID must match the parcel ID reported in the valuation tree.				
Technical Requirements:	Required. The Parcel ID must be identical to what is reported on the Tax Statement.				
Example:	Aitkin County reports a parcel as 34-2-234252 while the identically numbered parcel in Becker County is 34-2234-252.				

B300-02 CY Qualifying Tax Amount					
XML Tag:	<CYQualifyingTaxAmount>	Data Type:	PositiveAmountType	Submission Files:	3, 4
Field Description:	The qualifying tax amount for use in claiming the property tax refund. Report the net tax payable amount, including any voter-approved referenda levies but excluding special assessments, for residential homesteads and agricultural homesteads. The residential homestead qualifying tax is limited to 10 acres. The qualifying tax for agricultural homestead property is the tax on the house, garage, and one acre. For split class properties, the qualifying tax amount must be limited to the tax on the homestead value.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Property Type code (A110-01) is an agricultural homestead (A11 to A22, B10, B20) or a residential homestead (D10, D20) property for the current assessment year.				
Example:	1200.43				

B300-03 PY Qualifying Tax Amount					
XML Tag:	<PYQualifyingTaxAmount>	Data Type:	PositiveAmountType	Submission Files:	3, 4

Field Description:	The previous year's qualifying tax amount after any abatements or additions for the parcel.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether the Property Type code (A110-01) was an agricultural homestead (A11 to A22, B10, B20) or a residential homestead (D10, D20) property in the previous assessment year.
Example:	1250.24

B300-04 CY Total Property Tax and Special Assessments

XML Tag:	<CYTotalPropertyTaxAndAssessments>	Data Type:	NNAmountType	Submission Files:	3, 4
Field Description:	All property taxes and special assessments (including any contamination tax) for the parcel in the current assessment year.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	1590.86				

B300-05 Gross Local NTC Tax

XML Tag:	<GrossLocalNTCTax>	Data Type:	TwoDecimalType	Submission Files:	3, 4
Field Description:	The total gross NTC tax (excluding any state tax) before the application of any credits or reductions for the parcel. This amount does not include any special assessments.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	1980.64				

B300-07 Gross RMV Tax

XML Tag:	<GrossRMVTax>	Data Type:	TwoDecimalType	Submission Files:	3, 4
Field Description:	The gross RMV tax before the application of any credits or other reductions for the parcel. This amount does not include any special assessments.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	870.58				

B300-10 Fiscal Disparity Contribution Tax

XML Tag:	<FiscalDisparityContribTax>	Data Type:	NNAmountType	Submission Files:	3
Field Description:	The amount of the fiscal disparity contribution tax. The fiscal disparity contribution tax is equal to the fiscal disparities final contribution NTC multiplied by the fiscal disparities areawide tax rate.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Fiscal Disparity Contribution NTC (A110-12) is greater than zero.				
Example:	550.36				

B300-12 Power Line Contribution Tax

XML Tag:	<PowerLineContributionTax>	Data Type:	NNAmountType	Submission Files:	3
Field Description:	The tax on the 10% of the 200 kV power line NTC that was not included in the NTC used to determine initial tax rates. This 10% of the 200KV power line NTC is taxed at the prevailing total local tax rate. The state general tax is not included in this field.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Power Line Contribution NTC (A110-14) is greater than zero.				
Example:	235.03				

B300-13 Gross State NTC Tax

XML Tag:	<GrossStateNTCTax>	Data Type:	TwoDecimalType	Submission Files:	3, 4
Field Description:	This is the total of the commercial/industrial state general property taxes and the seasonal recreational residential state general property taxes before the application of any qualifying abatements.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the State NTC (A110-11) is greater than or equals zero.				
Example:	1340.84				

B300-14 Gross TIF NTC Tax

XML Tag:	<GrossTIFTax>	Data Type:	PositiveAmountType	Submission Files:	3
Field Description:	The gross TIF tax is equal to the tax increment retained captured NTC times the total local NTC tax rate before the application of any credits or other reductions for the parcel.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the parcel is identified as being located within a TIF district through the TIF Parcels table (E120).				
Example:	630.09				

Net Tax Distribution: B305

The Net Tax Distribution table is required for all taxable parcels and captures that parcel's net tax information by tax distribution type (County, City, School District, etc.). The main identifier for this table is the Tax Distribution Type code (B305-01) with a possible combination with the Special Taxing District Code (B305-02), where necessary, and all other fields within this table and other dependent tables rely on this identifier.

The records submitted in this table must contain a unique combination of Tax Distribution Type code and Special Taxing District code, if necessary, but not all fields in the table need to be reported for each entity. For example, a single parcel may have a city reflect net local NTC tax, a school district reflect net local NTC tax and net Local RMV tax, and the state reflect net state NTC tax.

In the end, the sum of the tax distribution Net Tax components, and its subsequent taxation modifiers, should equal the gross tax components listed for the parcel. For more details, please refer to the Tax Distribution portion of the PRISM Reporting Examples document.

B305-01 Tax Distribution Type Code

XML Tag:	<TaxDistributionTypeCode>	Data Type:	String	Submission Files:	3, 4
Field Description:	The state-assigned code that identifies the type of tax distribution type. The tax distribution type assigned is the entity that will receive any distributions (such as net tax or a taxation modifier) involved.				
Business Rule:	Must be a valid Tax Distribution Type code. The assigned codes are in the Tax Distribution tab of the Code table spreadsheet.				
Technical Requirements:	Required. The assigned codes are in the Tax Distribution Type tab of the Code table spreadsheet.				
Example:	County Distribution = 01, TIF District Distribution= 05.				

B305-02 Special Taxing District Code

XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	3, 4
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same Special Taxing District code.				
Business Rule:	Must be a valid Special Taxing District code. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Technical Requirements:	Conditional based on whether the Tax Distribution Type (B305-01) is a special taxing district distribution.				
Example:	Region 3 Regional Development Commission = 301.				

B305-03 Net Local NTC Tax

XML Tag:	<NetLocalNTCTax>	Data Type:	TwoDecimalType	Submission Files:	3, 4
Field Description:	The net local NTC tax (excluding any state tax), after the application of any credits or reductions for the parcel. This includes credits and reductions that are not reimbursed by the state.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the tax distribution type (B305-01) entity would receive a portion of the Gross Local NTC Tax reported in B300-05.				
Example:	1930.79				

B305-04 Net RMV Tax

XML Tag:	<NetRMVTax>	Data Type:	TwoDecimalType	Submission Files:	3, 4
Field Description:	The net RMV tax after the application of any credits or reductions for the parcel. This includes credits and reductions that are not reimbursed by the state.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the tax distribution type (B305-01) entity would receive a portion of the Gross RMV Tax reported in B300-07.				
Example:	820.59				

B305-05 Net State NTC Tax

XML Tag:	<NetStateNTCTax>	Data Type:	TwoDecimalType	Submission Files:	3, 4
Field Description:	The state NTC based taxes after the application of qualifying abatements. The state general property tax is not subject to adjustments for TIF, fiscal disparity, or the 10% transmission line tax base exclusion. Credits are only allocated to local NTC based taxes. As a result, any excess NTC credit over the local NTC tax amount is not used. Qualifying abatements can reduce the Gross State NTC Tax; however,				

	the only state levy abatement currently tracked in PRISM is for intrastate natural gas pipelines.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether the tax distribution type (B305-01) is reflecting a State of Minnesota Distribution and that there is value reported in Gross State NTC Tax reported in B300-13.
Example:	1340.84

B300-06 Net TIF Tax

XML Tag:	<NetTIFTax>	Data Type:	NNAmountType	Submission Files:	3
Field Description:	Any TIF district tax after credits have been subtracted for the parcel. The gross TIF tax is equal to the tax increment retained captured NTC times the total local NTC tax rate.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the tax distribution type (B305-01) is reflecting a TIF District Distribution and that there is value reported in Gross TIF Tax reported in B300-14.				
Example:	630.09				

Taxation Modifiers: B310

The Taxation Modifiers table is conditional and depends on whether the total gross tax of the parcel reported in the Parcel Characteristics table (B300) is excluded or credited through a special program. If there is a credit or exclusion of tax, then the credit or excluded tax, and other qualifying factors, must be captured and reported at the same Tax Distribution Type level (B305) the net taxes are reported at. The main identifier for this table is the Taxation Modifier Type code (B310-01), and all other fields within this table and other dependent tables rely on this identifier.

Any records submitted in this table may contain identical Taxation Modifier Type codes. For example, if your county records contain one taxation modifier type per parcel then the county would report a single record for each type. If a taxpayer or owner further stratifies the taxation modifier type, then the county would report multiple records sharing the same exemption type. PRISM does not collect taxpayer or owner information at this time.

Each taxation modifier must be listed separately and removed from the gross tax in a specified order. For further details regarding the different taxation modifier programs, refer to the Code Table Explanations section.

B310-01 Taxation Modifier Type Code

XML Tag:	<TaxationModifierTypeCode>	Data Type:	ModifierType	Submission Files:	3, 4
Field Description:	The state-assigned code associated with the exclusion or credit that modifies the tax of the parcel identified in the Parcel Characteristics table (B300). Refer to the Code Table Explanation section for further details on each program.				
Business Rule:	Must be a valid Taxation Modifier Type code.				
Technical Requirements:	Required. The assigned codes are in the Taxation Modifier Type tab of the Code table spreadsheet.				
Example:	Agricultural Preserve Credit = 01.				

B310-02 NTC Modifier Amount

XML Tag:	<NTCModifierAmount>	Data Type:	NNAmountType	Submission Files:	3, 4
Field Description:	The amount of the NTC credit for the tax credit program.				
Business Rule:	Must be a valid Taxation Modifier Type code.				
Technical Requirements:	Required. All credits will have an NTC component.				
Example:	123.57				

B310-03 RMV Modifier Amount

XML Tag:	<RMVModifierAmount>	Data Type:	PositiveAmountType	Submission Files:	3, 4
Field Description:	The amount of the RMV credit for the tax credit program.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether a credit is applied to the parcel's Gross Local RMV Tax (B300-07).				
Example:	1256.83				

B310-04 Disaster Value NTC Difference

XML Tag:	<DisasterValueNTCDifference>	Data Type:	PositiveInteger	Submission Files:	3, 4
Field Description:	The difference between the January 2 NTC and the NTC calculated using the reassessed market value for the parcel receiving a homestead disaster or local option disaster NTC credit.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B310-01) is for a Disaster Credit (05), or a Local Option Disaster Credit (07) reported to Minnesota Department of Revenue for state reimbursement, and whether the Gross NTC Tax (B300-05) was greater than zero.				
Example:	23500				

B310-05 Disaster Value RMV Difference

XML Tag:	<DisasterValueRMVDifference>	Data Type:	PositiveInteger	Submission Files:	3, 4
Field Description:	The difference between the January 2 RMV and the RMV calculated using the reassessed market value for the parcel receiving a homestead disaster or a local option disaster RMV credit.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B310-01) is for a Disaster Credit (05), or a Local Option Disaster Credit (07) reported to Revenue for state reimbursement, and whether the Gross RMV Tax (B300-07) was greater than zero.				
Example:	45000				

B310-06 Disaster Qualifying Months

XML Tag:	<DisasterQualifyingMonths>	Data Type:	PositiveInteger	Submission Files:	3, 4
Field Description:	The number of full months in the assessment year that the structure on the parcel was unusable. If the structure was useable for a fraction of a month, that month is not included.				
Business Rule:	Must be an integer 1-12.				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B310-01) is for the Local Option Disaster Credit (07) reported to Revenue for state reimbursement.				
Example:	8				

B310-07 Line Parcel ID

XML Tag:	<LineParcelID>	Data Type:	String	Submission Files:	3
Field Description:	For eligible parcels receiving the power line credit, this is the parcel ID of the high-voltage power line 200kV and above (Property Type = K44) that physically crosses the boundaries of the parcel reflected in B300-01. If the crossing power line has multiple line parcel IDs due to the line (EMV) being apportioned to multiple utility companies, then report one of the line parcel IDs within this field. If multiple high-voltage power lines 200kV and above cross the property, then a taxation modifier must be created for each line. Review the Power Line Reporting section of the PRISM Reporting Examples document for more information.				
Business Rule:	The parcel identifier is unique within the county.				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B310-01) is equal to Power Line Credit (08). The Parcel ID must be identical to what is reported on the Tax Statement.				
Example:	Aitkin County reports a parcel as 34-2-234252 while the identically numbered parcel in Becker County is 34-2234-252.				

B310-08 Percentage of Line on Parcel

XML Tag:	<PercentageOfLineOnParcel>	Data Type:	NonNegativeSixAmountType	Submission Files:	3
Field Description:	The length of the high-voltage power line 200kV and greater that physically crosses the parcel that is reflected in the Parcel ID (B300-01) divided by the total line length of the parcel (A110-19 for locally assessed high-voltage power lines or D210-12 for county-assessed high-voltage power lines). If the power line structure is not 100% within a parcel's boundaries, then this field must also include the Right-of-Way percentage reduction.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B310-01) is equal to Power Line Credit (08).				
Example:	0.00600				

B310-09 VTL Chain ID

XML Tag:	<VTLChainID>	Data Type:	String	Submission Files:	3
Field Description:	If a credit is granted to a chain of parcels rather than for an individual parcel (such as with agricultural homestead credits), then the Valuation/Taxation Linkage (VTL) Chain ID for that chain of parcels should be reflected in this field. The identification number is established by the county and further detail about the chain should be reported in the Linking tree.				
Business Rule:	The VTL Chain ID is unique within the county.				
Technical Requirements:	Conditional based on whether the parcel is linked to another parcel and must match an existing VTL Chain ID (C000-01) identified in the Linking tree.				
Example:	Parcels A, B and C make up an agricultural homestead. Due to the lower homestead rate, a VTL Chain ID of 2458 has been assigned to the parcel grouping.				

B310-10 Modifier Reduction Indicator

XML Tag:	<ModifierReductionIndicator>	Data Type:	String	Submission Files:	3,4
Field Description:	Indicator that identifies whether or not a taxation modifier has a reduction or limit placed upon it constraining the modifier amount it can receive. Currently, only the Power Line Credit is required to report this. If the parcel has either reached 20% of the				

	total gross tax on the parcel or the Right-of-Way Power Line Credit Maximum has been reached, then the field must report "Y".
Business Rule:	Must be either "Y" or "N."
Technical Requirements:	Conditional on whether it is known that the property is subject to a qualifying reduction or limitation.
Example:	Yes = Y; No = N

Special Assessments: B320

The Special Assessments table is conditional and depends on whether the parcel has any assessments applied to it by a taxing authority but not through an NTC or RMV levy. Due to their unique nature, record any contamination tax owed for the parcel here as well in order to match the tax statement. The main identifier for this table is the Special Assessment Type code (B320-01), and all other fields within this table and other dependent tables rely on it.

Any records submitted in this table may contain identical special assessment types. For example, if your county records contain the total assessments for each special assessment type per parcel then the county would report a single record for each type. However, if the county keeps each special assessment separate then the county would report multiple records sharing the same special assessment type.

B320-01 Special Assessment Type					
XML Tag:	<SpecialAssessmentType>	Data Type:	String	Submission Files:	3, 4
Field Description:	The special assessment type, or contamination tax type, applied to the parcel by a taxing authority, but not through an NTC or RMV levy.				
Business Rule:	Must be a valid Special Assessment Type code.				
Technical Requirements:	Required. The state-assigned codes are in the Special Assessment Type tab of the Code table spreadsheet.				
Example:	County Special Assessment = 01, Contamination Tax at 50% = 05.				

B320-02 Assessment Amount					
XML Tag:	<AssessmentAmount>	Data Type:	PositiveAmountType	Submission Files:	3, 4
Field Description:	Amount of specified special assessment that is not levied by the local NTC tax rate or referendum tax rate. Special assessments include county ditches, county highways, curbs, gutters, pavement, sewers or sidewalks that are paid by the property owners who benefit from the improvement without regard to the cash valuation of the benefit. Due to their unique nature, record any contamination tax owed for the parcel here as well in order to match the tax statement.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	36.20				

Prior Year Taxation Modifiers: B400

The Prior Year Taxation Modifiers table is conditional based on whether the UTA shown in the UTA table (B000) reported an adjustment in the amount of tax collected in the previous year. If there is an adjustment to be made it must be broken out by Tax Distribution Type and Special Taxing District Type, if necessary, for accuracy. The main identifiers for this table are the Taxation Modifier Type code (B400-

01), the Tax Distribution Type code (B400-06) and the Special Taxing District code (B400-07). All other fields within this table and other dependent tables rely on them.

Unlike the reporting of the Net Tax Distribution Table (B305), it is not required to enforce unique combinations of the Tax Distribution Type code and Special Taxing District code as records submitted in this table may contain identical Taxation Modifier Type codes. For example, if your county records contain one Taxation Modifier Type code per parcel then the county could report multiple records to cover each instance. If the county tracks the prior year adjustments at the UTA level though, then the county may want to report a single record for each Tax Distribution Type, Special Taxing District, and Taxation Modifier Type. PRISM does not collect prior year adjustment parcel information at this time.

B400-01 Taxation Modifier Type Code

XML Tag:	<TaxationModifierTypeCode>	Data Type:	ModifierType	Submission Files:	3, 4
Field Description:	The state-assigned code associated with the exclusion or credit that modifies the tax of the parcel identified in the Parcel Characteristics table (B300). Refer to the Code Table Explanations section for further details on each program.				
Business Rule:	Must be a valid Taxation Modifier Type code.				
Technical Requirements:	Required. The assigned codes are in the Taxation Modifier Type tab of the Code table spreadsheet.				
Example:	Agricultural Preserve Credit = 01				

B400-02 PY NTC Modifier Amount

XML Tag:	<PYNTCModifierAmount>	Data Type:	NonZeroAmountType	Submission Files:	3, 4
Field Description:	The amount of the prior year adjustment apportioned to the NTC based tax for the entire unique taxing area. This amount will not affect the current year's tax.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether there was an alteration or discrepancy made in the prior year's NTC based tax.				
Example:	124.34; -234.44				

B400-03 PY RMV Modifier Amount

XML Tag:	<PYRMVModifierAmount>	Data Type:	NonZeroAmountType	Submission Files:	3, 4
Field Description:	The amount of the prior year adjustment apportioned to the RMV based tax for the entire unique taxing area. This amount will not affect the current year's tax.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether there was an alteration or discrepancy made in the prior year's RMV based tax.				
Example:	875.23; -23.55				

B400-04 TIF Location Code

XML Tag:	<TIFLocationCode>	Data Type:	TIFLocationCodeType	Submission Files:	3
Field Description:	The state-assigned code used for identifying a TIF location. A TIF location may contain numerous TIF districts identified by a TIF District ID (E000-02).				
Business Rule:	Must be a valid TIF location code.				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B400-01) is reporting a TIF Credit (11 to 20). The assigned codes are in the TIF Location tab of the Code table spreadsheet.				
Example:	Norwood-Young America in Carver County = 244.				

B400-05 TIF District ID

XML Tag:	<TIFDistrictID>	Data Type:	String	Submission Files:	3
Field Description:	County-assigned record identification for each TIF district. The TIF district ID, once assigned, remains with that TIF district and is not used for any other TIF district in that location (even if the district it was assigned to has been decertified). TIF district IDs are not re-used and must be unique within a TIF location.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the Taxation Modifier Type code (B400-01) is reporting a TIF Credit (11 to 20). The assigned codes are in the TIF Location tab of the Code table spreadsheet.				
Example:	Red Willow Housing #1-3 = 003.				

B400-06 Tax Distribution Type Code

XML Tag:	<TaxDistributionTypeCode>	Data Type:	String	Submission Files:	3, 4
Field Description:	The state-assigned code that identifies the type of tax distribution type. The tax distribution type assigned is the entity that will receive any distributions (such as net tax or a taxation modifier) involved.				
Business Rule:	Must be a valid Tax Distribution Type code. The assigned codes are in the Tax Distribution tab of the Code table spreadsheet.				
Technical Requirements:	Required. The assigned codes are in the Tax Distribution Type tab of the Code table spreadsheet.				
Example:	County Distribution = 01, TIF District Distribution= 05.				

B400-07 Special Taxing District Code

XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	3, 4
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same Special Taxing District code.				
Business Rule:	Must be a valid Special Taxing District code. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Technical Requirements:	Conditional based on whether the Tax Distribution Type (B400-06) is a special taxing district distribution.				
Example:	Region 3 Regional Development Commission = 301.				

Linking Tree

The Linking tree groups together and captures data about individual parcels that are linked to take advantage of taxable market value (TMV) tier breaks. Taxpayers or owners are the common denominator between the parcels; however, no information about that taxpayer or owner is reported through PRISM. The data collected is strictly parcel-based. Data should be reported under this tree for file submissions 2, 3, and possibly 4. Which tables are completed may depend on the file submission. See the Linking by Record section of the PRISM Reporting Examples document for further details on how to report valuation/taxation linkages.

Occasionally a county will link parcels that do not currently receive TMV tier breaks. This could be due to county policy or because the parcels may switch to a property type that does receive a tier break, such as residential non-homestead to residential homestead. A county can submit these linkages the same way as they submit the other linked parcels at their discretion.

If a parcel is reflected in the Linking tree, then the parcel must also be reflected in the Valuation Tree. If the parcel is taxable, then all applicable data must be reported. If the linked parcel is exempt, and the submission does not require exempt data being submitted, then the Valuation tree must be completed to at least the Parcel Characteristics level where the Parcel ID is reported.

Valuation/Taxation Linkage: C000

The Valuation/Taxation Linkage table is conditional on whether there are any linked parcels reported for the file submission. The main identifier for this table is the VTL Chain ID (C000-01), and all other fields within this table and other dependent tables rely on it. The table captures data about the parcel chain as a whole and all fields within the table are required.

C000-01 VTL Chain ID					
XML Tag:	<VTLChainID>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	If parcels are chained together due to classification tier rate reductions or other reasons, then that group of parcels should be assigned an identification number. The identification number is established by the county.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	Parcels A, B and C make up an agricultural homestead. Due to the lower homestead rate, a VTL Chain ID of 2458 has been assigned to the parcel grouping.				

C000-02 Cross County Chain Indicator					
XML Tag:	<CrossCountyChainIndicator>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	When parcels are linked across county boundaries, the cross-county chain indicator must be marked 'Y'.				
Business Rule:	Must be either "Y" or "N"				
Technical Requirements:	Required.				
Example:	Parcels A, B and C make up an agricultural homestead chain. Parcel A and B are in the home county, but parcel C is located in a neighboring county. In this scenario, the cross-county chain indicator would be marked 'Y'.				

C000-03 Home County Chain Indicator					
XML Tag:	<HomeCountyChainIndicator>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	If the base parcel of the reported chain is located within the submitting county, then enter 'Y'. If the base parcel is not located within the submitting county, then enter 'N'. See the Linking by Record section of the PRISM Reporting Examples document for further details.				
Business Rule:	Must be either “Y” or “N”				
Technical Requirements:	Required.				
Example:	Parcels A, B and C make up an agricultural homestead. Due to the lower homestead rate, a VTL Chain ID of 2458 has been assigned to the parcel grouping.				

Parcel Information: C100

The Parcel Information table is required when Valuation/Taxation Linkage table (C000) data is reported. Usually, there are at least two parcels for each VTL Chain ID (C000-01), but there is no limit to the number of parcels that can be linked together. A single parcel is possible in situations involving a cross-county chain. The main identifier for this table is the Parcel ID (C100-01), and all other fields within this table and other dependent tables rely on it. The table captures the individual parcels within the valuation/taxation linkage chain.

C100-01 Parcel ID					
XML Tag:	<ParcelID>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The parcel ID is the unique number assigned by the county for the parcel and should be reported as it is recorded in the county database. This field should not match any other identifying number linked to the parcel (such as a social security number).				
Business Rule:	The parcel identifier is unique within the county. The parcel identifier is formatted using the county's specified format mask. The parcel ID must match the parcel ID reported in the valuation tree.				
Technical Requirements:	Required. The Parcel ID must be identical to what is reported on the Tax Statement.				
Example:	Aitkin County reports a parcel as 34-2-234252 while the identically numbered parcel in Becker County is 34-2234-252.				

Property Information: C110

The Property Information table is required for each parcel reflected in the Parcel Information table (C100). There should always be at least one table reported for each parcel, but there is no limit to the number of property type records that can be linked. The main identifier for this table is the Valuation/Taxation Linkage (VTL) Sequence (C110-01), and all other fields within this table and other dependent tables rely on this identifier.

How a county stores linking information in its system will change the way to report the following four fields. For example, if your county records contain only links between individual parcels, then the county would not report the property type and property subtype fields. It would only report a VTL Sequence and VTL TMV (TMV) for each parcel. If the property type/property subtype combination further stratifies the parcel linkages, then the county would report information in all four fields. See Linking by Record section of the PRISM Reporting Examples document for further details.

C110-01 VTL Sequence

XML Tag:	<VTLSequence>	Data Type:	PositiveInteger	Submission Files:	2, 3, 4
Field Description:	The base parcel should be identified with 1. The number should increase by one for each record in the order the chain is linked.				
Business Rule:	The file sequence must be greater than or equal to one.				
Technical Requirements:	Required.				
Example:	Parcel A, B and C make up an agricultural homestead chain in Spruce County. Parcel A is considered the base parcel, with parcel C as the next, and B as the last parcel in the chain. The parcels would have the following VTL Sequences: A=1, B=3, C=2.				

C110-02 VTL TMV

XML Tag:	<VTLTMV>	Data Type:	NNIntType	Submission Files:	2, 3, 4
Field Description:	The TMV of the record that is part of the valuation/taxation linkage chain should be reflected here.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	Parcel A is owned solely by Bob (TMV of \$75,000) and parcel B is owned by Sue and Bob equally (TMV of \$90,000). The TMV reported for Bob's agricultural homestead would be A=\$75,000 B=\$45,000.				

C110-03 Property Type Code

XML Tag:	<PropertyTypeCode>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The Property Type code represents all property classifications (such as 2a Agricultural and 1a Residential) and programs (such as Residential Homestead and Farming Entities) that could identify specific categories for estimated market values (EMV) that will later have unique rates and/or tiers applied for calculating the TMV, net tax capacity (NTC) and referendum market value (RMV).				
Business Rule:	Must be a valid Property Type code.				
Technical Requirements:	Conditional based on whether the property involved is taxable. The assigned codes are located in the Property Type tab of the Code table spreadsheet.				
Example:	An agricultural homestead house, garage and first acre would have a Property Type code = A11. A commercial seasonal residential recreational resort would have a Property Type code = H13.				

C110-04 Property Subtype Code

XML Tag:	<PropertySubtypeCode>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The Property Subtype code captures further real and personal property stratifications of the Property Type code (C110-03).				
Business Rule:	Must be a valid Property Subtype code.				
Technical Requirements:	Conditional based on whether the property involved is taxable. The Property Subtype codes are in the Property Subtype tab of the Code table spreadsheet.				
Example:	A residential homestead (Property Type code = D10) if real property would have a Property Subtype code = A01. If it was personal property located on publicly leased land, then the Property Subtype code = B03.				

C110-05 Exemption Code

XML Tag:	<ExemptionCode>	Data Type:	ExemptionCode	Submission Files:	2, 3, 4
-----------------	-----------------	-------------------	---------------	--------------------------	---------

Field Description:	The state-assigned code for the property exemption.
Business Rule:	Must be a valid Exemption code.
Technical Requirements:	Conditional based on whether the property involved is exempt. The assigned codes are in the Exemption tab of the Code table spreadsheet.
Example:	Indian reservations: 0100.

Taxing Authority Tree

The Taxing Authority captures valuation and taxation information about the taxing authority (County, City/Township, School District, or Special Taxing District) as a whole. The data in this tree should be reported in the second, third and fourth submissions.

Taxing Authority Data: D000

The Taxing Authority Data table is conditional and depends on the submission file and which taxing authority is being reported:

- County, City/Township
- School District
- Special Taxing District

The main identifiers for this table are:

- Taxing Authority Type (D000-01)
- County code (D000-02)
- If other than county, one of the following codes:
 - City/Township code (D000-03)
 - School District code (D000-04)
 - Special Taxing District code (D000-05)

All other fields within this table and other dependent tables rely on these identifiers. The table captures data about the taxing authority. Each jurisdiction within a taxing authority must be unique.

D000-01 Taxing Authority Type

XML Tag:	<TaxingAuthorityType>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	Reflects which taxing authority is reported.				
Business Rule:	Must be a valid Taxing Authority Type code: County, City/Township, School, and Special Taxing District.				
Technical Requirements:	Required.				
Example:	County, City/Township, School, Special Taxing District.				

D000-02 County Code

XML Tag:	<CountyCode>	Data Type:	CountyCodeType	Submission Files:	2, 3, 4
Field Description:	The state-assigned County code. All records for the specified county will have the same County code.				
Business Rule:	Must be a valid County code.				
Technical Requirements:	Required. The assigned codes are in the County tab of the Code table spreadsheet.				
Example:	Becker County = 03 and Rock County = 67.				

D000-03 City/Township Code

XML Tag:	<CityTownCode>	Data Type:	CityTownCodeType	Submission Files:	2, 3, 4
Field Description:	The state-assigned City/Township code. All records for a specified city/township will have the same City/Township code. All township codes begin with two zeroes and all city codes end with two zeroes.				
Business Rule:	Must be a valid City/Township code.				

Technical Requirements:	Conditional based on whether the taxing authority (D000-01) involved is a city or township. The assigned codes are in the City Town tab of the Code table spreadsheet.
Example:	Millward Township in Aitkin County = 0041. The City of Spring Lake Park in Anoka County = 8700.

D000-04 School District Code

XML Tag:	<SchoolDistrictCode>	Data Type:	SchoolDistrictCodeType	Submission Files:	2, 3, 4
Field Description:	The state-assigned School District code. All records for a specified school district will have the same School District code.				
Business Rule:	Must be a valid School District code.				
Technical Requirements:	Conditional based on whether the taxing authority (D000-01) involved is a school district. The assigned codes are in the School District tab of the Code table spreadsheet.				
Example:	Barnum School District in Carlton County = 0091. McGregor School District in Aitkin County = 0004.				

D000-05 Special Taxing District Code

XML Tag:	<SpecialTaxingDistrictCode>	Data Type:	SpecialTaxingDistrictCodeType	Submission Files:	2, 3, 4
Field Description:	The state-assigned Special Taxing District code. All records for a specified special taxing district will have the same Special Taxing District code.				
Business Rule:	Must be a valid Special Taxing District Code.				
Technical Requirements:	Conditional based on whether the taxing authority involved (D000-01) is a special taxing district. The assigned codes are in the Special Taxing District tab of the Code table spreadsheet.				
Example:	Region 3 Regional Development Commission = 301.				

D000-06 Taxing Authority Name

XML Tag:	<TaxingAuthorityName>	Data Type:	String	Submission Files:	2, 3, 4
Field Description:	The name of the taxing authority.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	Aitkin County=Aitkin, Hinckley-Finlayson School District= Hinckley-Finlayson.				

D000-07 Fiscal Disparities Contribution Percentage

XML Tag:	<FiscalDisparitiesContribution>	Data Type:	NonNegativeSixAmountType	Submission Files:	3
Field Description:	Total qualifying commercial/industrial net tax capacity (NTC) of the city/township for Metro Counties or city/township area if Iron Range.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the County code (D000-01) is a Metropolitan or Iron Range fiscal disparity area as shown in the County tab of the Code table spreadsheet, and whether the taxing authority involved is a city or township.				
Example:	26.458% = 0.26458				
Example:	Region 3 Regional Development Commission = 301.				

D000-08 County Average NTC Rate					
XML Tag:	<CountyAverageNTCRate>	Data Type:	PositiveSixAmountType	Submission Files:	3
Field Description:	Determined by taking the countywide total NTC based property tax levy and dividing by the countywide total fully taxable NTC value. The county average NTC rate is used to calculate the transmission and distribution line NTC based taxes.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the taxing authority involved is a county.				
Example:	109.843% = 1.09843				

D000-09 County Average RMV Rate					
XML Tag:	<CountyAverageRMVRate>	Data Type:	PositiveEightAmountType	Submission Files:	3
Field Description:	The rate used to calculate the transmission and distribution line RMV based taxes. The rate is determined by taking the countywide total RMV based property tax levy and dividing by the countywide total fully taxable RMV value.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the taxing authority involved is a county.				
Example:	.00656% = 0.0000656				

D000-10 Special Taxing District Type Code					
XML Tag:	<SpecialTaxingDistrictTypeCode>	Data Type:	String	Submission Files:	3
Field Description:	The state-assigned Special Taxing District Type code.				
Business Rule:	Must be a valid Special Taxing District Type code.				
Technical Requirements:	Conditional based on whether the specified taxing authority is a special taxing district. This is the state-provided Special Taxing District Type code. The assigned codes are in the Special Taxing District Types tab of the Code table spreadsheet.				
Example:	Duluth Transit Authority = 9, Metropolitan Council = 14.				

D000-11 Fiscal Disparities Areawide Tax Rate					
XML Tag:	<FiscalDisparitiesAreaWideTaxRate>	Data Type:	PositiveSixAmountType	Submission Files:	3
Field Description:	The fiscal disparity area wide tax rate for the applicable fiscal disparities program (Metropolitan Area or Iron Range).				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the County code (D000-02) is a Metropolitan or Iron Range fiscal disparity area, as shown in the County tab of the Code table spreadsheet, and whether the taxing authority involved is a city or township.				
Example:	154.775% = 1.54775				

D000-12 Fiscal Disparity Distribution Tax					
XML Tag:	<FiscalDisparityDistributionTax>	Data Type:	NNAmountType	Submission Files:	3
Field Description:	The amount of tax distributed to a taxing authority from the fiscal disparities pool.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the County code (D000-02) is a Metropolitan or Iron Range fiscal disparity area, as shown in the County tab of the Code table spreadsheet.				

Example:	The city of Blaine is involved in the Metropolitan Fiscal Disparities program, and they contribute \$8,300,000 towards the fiscal disparities pool and receive a distribution of \$3,600,000 back from the pool. 3600000 should be reported in this field.
-----------------	--

D000-13 Senior Citizen Deferral Amount

XML Tag:	<SeniorCitizenDeferralAmount>	Data Type:	PositiveAmountType	Submission Files:	3
Field Description:	The total current year's actual deferred tax amount. This amount will be paid by the Department of Revenue to the county treasurer by August 31.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the specified taxing authority is a county, and if there are any parcels entered into the Senior Citizen Deferral Program in the specified county.				
Example:	15000.45				

Fund Data: D100

The Fund Data table is always required. It captures information on what the levies for each fund type are, and the initial tax rate information. The main identifiers for this table are the Fund Type code (D100-01) and the Tax Base Type (D100-02), and all other fields within this table and dependent tables rely on them. For further information on how to report your levy information, refer to the Code Table Explanations section.

D100-01 Fund Type Code

XML Tag:	<FundTypeCode>	Data Type:	String	Submission Files:	3, 4
Field Description:	The state-assigned Fund Type Code used to identify the fund by taxing authority.				
Business Rule:	Must be a valid Fund Type code.				
Technical Requirements:	Required. The assigned codes are in the Fund Type tab of the Code table spreadsheet				
Example:	General fund for the county = A01, Road & Bridge fund for the City/Township = B04, Community Service for the School District = C07.				

D100-02 Tax Base Type

XML Tag:	<TaxBaseType>	Data Type:	String	Submission Files:	3, 4
Field Description:	Captures which type of tax base is used for the fund: NTC or RMV.				
Business Rule:	Must be a valid Tax Base Type: NTC or RMV.				
Technical Requirements:	Required.				
Example:	NTC or RMV.				

D100-03 Taxable NTC or RMV

XML Tag:	<TaxableNTCOrRMV>	Data Type:	PostiveInteger	Submission Files:	3
Field Description:	This is the taxable NTC or RMV used as the tax base to calculate the initial tax rate. The taxable NTC is computed by subtracting the power line contribution, tax increment, and fiscal disparity contribution net tax capacities from the total fully taxable NTC for the taxing authority. The taxable RMV is the total qualifying taxable market values (TMV) plus any homestead market value exclusions.				
Business Rule:	N/A				

Technical Requirements:	Conditional based on whether the fund type is used to calculate an initial tax rate.
Example:	1287200

D100-04 Fund Amount

XML Tag:	<FundAmount>	Data Type:	PositiveAmountType	Submission Files:	3, 4
Field Description:	Amount of the spread levy or service charge fees collected for the taxing authority fund.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	150000				

D100-05 Initial NTC Rate

XML Tag:	<InitialNTCRate>	Data Type:	PositiveSixAmountType	Submission Files:	3
Field Description:	The initial NTC rate for the taxing authority fund. The initial tax rate is the rate before any disparity reduction aid rate adjustment and before any tax increment financing (TIF) tax rate adjustments. These adjustments are the only differences between initial tax rates and local tax rates. For metro and iron range counties, reductions for distribution levies are made to the certified levy before calculating a taxing district's initial tax rate.				
Business Rule:	Not allowed if the Tax Base Type (D100-02) is RMV.				
Technical Requirements:	Conditional based on whether the Tax Base Type (D100-02) is equal to NTC and the taxable NTC or RMV field (D100-03) is populated.				
Example:	If a fund has an initial NTC tax rate of 6.788%, it is reported as 0.06788.				

D100-06 Initial RMV Rate

XML Tag:	<InitialRMVRate>	Data Type:	PositiveEightAmountType	Submission Files:	3
Field Description:	The initial RMV rate for the taxing authority fund.				
Business Rule:	Not allowed if the Tax Base Type (D100-02) is NTC.				
Technical Requirements:	Conditional based on whether the Tax Base Type (D100-02) is equal to RMV and the taxable NTC or RMV field (D100-03) is populated.				
Example:	If the fund has an initial RMV rate of 0.23401%, it should be reported as 0.0023401.				

D100-07 TIF Location Code

XML Tag:	<TIFLocationCode>	Data Type:	String	Submission Files:	3
Field Description:	The state-assigned code used for identifying a tax increment financing (TIF) location. A TIF location may contain numerous TIF districts identified by a TIF District ID (E000-02).				
Business Rule:	Must be a valid TIF location code.				
Technical Requirements:	Conditional based on whether the Fund Type code (D100-01) is reporting a TIF Correction of Errors (A10, B07, C09, D04). The assigned codes are in the TIF Location tab of the Code table spreadsheet.				
Example:	Norwood-Young America in Carver County = 244.				

D100-08 TIF District ID

XML Tag:	<TIFDistrictID>	Data Type:	String	Submission Files:	3
Field Description:	County-assigned record identification for each TIF district. The TIF district ID, once assigned, remains with that TIF district and is not used for any other TIF district in				

	that location (even if the district it was assigned to has been decertified). TIF district IDs are NOT re-used and must be unique within a TIF location.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether the Fund Type code (D100-01) is reporting a TIF Correction of Errors (A10, B07, C09, D04).
Example:	Red Willow Housing #1-3 = 003.

D100-09 Exception Rate Type Code

XML Tag:	<ExceptionRateTypeCode>	Data Type:	String	Submission Files:	3, 4
Field Description:	The state-assigned code that identifies the type of exception rate type. The exception rate type should best describe the reason why, within a unique taxing area, one of the taxing authority districts has a different initial tax rate than elsewhere within the unique taxing area. Further information about how to record exception rate data can be found in the Exception Rate Districts section of the PRISM Reporting Examples document.				
Business Rule:	Must be a valid Exception Rate Type code.				
Technical Requirements:	Conditional based on whether the taxing authority is levying funds for only a portion of the district and not the taxing authority as a whole. The assigned codes are in the Exception Rate Type tab of the Code table spreadsheet.				
Example:	Lake Improvement District = 08.				

D100-10 Exception Rate ID

XML Tag:	<ExceptionRateID>	Data Type:	String	Submission Files:	3, 4
Field Description:	The identification number is assigned to the exception rate by the taxing authority so it can be uniquely identified throughout the submission and over time. It should only change for valid reasons. Further information about how to record exception rate data can be found in the Exception Rate Districts section of the PRISM Reporting Examples document.				
Business Rule:	Must be unique for the taxing authority.				
Technical Requirements:	Conditional based on whether the taxing authority is levying funds for only a portion of the district and not the taxing authority as a whole.				
Example:	If a county has a Subordinate Service District covering four unique taxing areas, then those unique taxing areas should each reflect the same Exception Rate ID in this field.				

D100-11 Exception Rate Description

XML Tag:	<ExceptionRateTypeCode>	Data Type:	String	Submission Files:	3, 4
Field Description:	The explanation of why the exception rate is applied.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the taxing authority is levying funds for only a portion of the district and not the taxing authority as a whole. It is not necessary to include an explanation for Rural Service Districts or Area Annexations with a Phase-in of Rates.				
Example:	If a city needs to levy for a library district, then the explanation could be public library district levy.				

Taxation Data: D200

The Taxation Data table is conditional based on whether the taxing authority contains property that is valued and/or taxed at the taxing authority level and not the UTA level. The main identifier for this table is the Parcel ID (D200-04), and all other fields within this table and other dependent tables rely on it. Currently, only power lines that are valued and taxed at the county level are reported in these fields.

D200-01 Net Local NTC Tax

XML Tag:	<NetLocalNTCTax>	Data Type:	TwoDecimalType	Submission Files:	3
Field Description:	The net local NTC tax (excluding any state tax) after the reduction for any abatements for the property taxed at the average NTC rate.				
Business Rule:	N/A				
Technical Requirements:	Conditional. Report if there is NTC tax on the parcel. Values reported in this field are for the taxing authority as a whole, and not an individual unique taxing area. If the property is taxed at a local NTC rate, then report the value in the Taxation tree (B300-05).				
Example:	1930.79				

D200-02 Net RMV Tax

XML Tag:	<NetRMVTax>	Data Type:	TwoDecimalType	Submission Files:	3
Field Description:	The net referendum market value (RMV) tax after the reduction for any abatements for the property taxed at the average RMV rate.				
Business Rule:	N/A				
Technical Requirements:	Conditional. Report if there is RMV tax on the parcel. Values reported in this field are for the taxing authority as a whole, and not an individual unique taxing area. If the property is taxed at a local RMV rate, then report the value in the Taxation tree (B300-07).				
Example:	820.59				

D200-03 Net State NTC Tax

XML Tag:	<StateNTCTax>	Data Type:	TwoDecimalType	Submission Files:	3
Field Description:	The property's share of the NTC based taxes that are state general property taxes. This is the total of the commercial/industrial state general property taxes and the seasonal recreational residential state general property taxes. The state general property tax collected at the taxing authority level is not subject to adjustments or credits, so it is considered net tax by default.				
Business Rule:	N/A				
Technical Requirements:	Conditional. Report if there is State NTC Tax on the parcel. Values reported in this field are for the taxing authority as a whole, and not an individual unique taxing area. If the property is taxed at a local NTC rate, then report the value in the Taxation tree (B300-09).				
Example:	1340.84				

D200-04 Parcel ID

XML Tag:	<ParcelID>	Data Type:	String	Submission Files:	2, 3
Field Description:	The parcel ID is the unique number assigned by the county for the parcel and should be reported as it is recorded in the county database. This field should not match any other identifying number linked to the parcel (such as a social security number).				

Business Rule:	The parcel identifier is unique within the county. The parcel ID must match the parcel ID reported in the valuation tree.
Technical Requirements:	Required. The Parcel ID must be identical to what is reported on the Tax Statement.
Example:	Aitkin County reports a parcel as 34-2-234252 while the identically numbered parcel in Becker County is 34-2234-252.

Valuation Data: D210

The Valuation Data table is conditional based on whether the taxing authority contains property that is valued or taxed at the taxing authority level and not the UTA level. The main identifiers for this table are the Property Type code (D210-01) and Property Subtype code (D210-02), and all other fields within this table and dependent tables rely on them. Currently, only power lines that are valued and taxed at the county level are reported in these fields.

D210-01 Property Type Code

XML Tag:	<PropertyTypeCode>	Data Type:	String	Submission Files:	2, 3
Field Description:	The Property Type code represents all property classifications (such as Utility/Pipeline – Distribution Lines) that could identify specific categories for estimated market values (EMV) that will later have unique rates; tiers applied for calculating the TMV, NTC and RMV; or both. Currently, the only valid Property Type codes are the power lines that are valued and taxed at a county level (K41, K42, K43, K44, and K50).				
Business Rule:	Must be a valid Property Type code.				
Technical Requirements:	Required. The assigned codes are located in the Property Type tab of the Code table spreadsheet.				
Example:	A High-Voltage Transmission Line 100-200kV in an unorganized township would have a Property Type code = K43.				

D210-02 Property Subtype Code

XML Tag:	<PropertySubtypeCode>	Data Type:	String	Submission Files:	2, 3
Field Description:	The Property Subtype code captures further real and personal property stratifications of the Property Type (D210-01). The only valid Property Subtype codes are for State Assessed Personal Property (Ordered and Recommended)				
Business Rule:	Must be a valid Property Subtype code.				
Technical Requirements:	Required. The Property Subtype codes are in the Property Subtype tab of the Code table spreadsheet.				
Example:	A High-Voltage Transmission Line 100-200kV in an unorganized township would have a Property Subtype code = D03.				

D210-04 Land EMV

XML Tag:	<LandEMV>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The (EMV) of the land portion of the property. This value does not include any contamination value.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether there is assessed land value for the property. Values reported in this field are for the taxing authority as a whole and not an individual unique taxing area. If the property is valued for a UTA (UTA), then report the value in the Valuation tree (A110-03).				
Example:	86000				

D210-05 Building/Other EMV

XML Tag:	<BuildingOtherEMV>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The (EMV) of the buildings and other improvements of the property.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether there is an assessed building or other value for the property. Values reported in this field are for the taxing authority as a whole, and not an individual UTA (UTA). If the property is valued for a UTA, then report the value in the Valuation tree (A110-04).				
Example:	54000				

D210-06 Land TMV

XML Tag:	<LandTMV>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The TMV (TMV) of the land portion of the property.				
Business Rule:	The Land TMV must be less than or equal to the value reflected for the Land EMV (D210-04).				
Technical Requirements:	Conditional based on whether there is any land TMV assessed at the taxing authority level rather than the UTA level.				
Example:	86000				

D210-07 Building/Other TMV

XML Tag:	<BuildingOtherTMV>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The TMV (TMV) of the buildings and other improvements of the property.				
Business Rule:	The Building/Other TMV must be less than or equal to the value reflected for the Building/Other EMV (D210-05).				
Technical Requirements:	Conditional based on whether there is any building or other improvements TMV assessed at the taxing authority level rather than the UTA level.				
Example:	54000				

D210-08 Fully Taxable Local NTC

XML Tag:	<FullyTaxableLocalNTC>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The local NTC of the property.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the total Land TMV (D210-06) and Building/Other TMV (D210-07) is greater than zero.				
Example:	45600				

D210-09 Fully Taxable Local RMV

XML Tag:	<FullyTaxableLocalRMV>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The local RMV of the property.				
Business Rule:	The Fully Taxable Local RMV must be less than or equal to the sum of the Land TMV (D210-06) and the Building/Other TMV (D210-07).				
Technical Requirements:	Conditional based on whether the total Land TMV (D210-06) and Building/Other TMV (D210-07) is greater than zero, whether the property qualifies for RMV.				
Example:	45670				

D210-10 State NTC

XML Tag:	<StateNTC>	Data Type:	PositiveInteger	Submission Files:	2, 3
-----------------	------------	-------------------	-----------------	--------------------------	------

Field Description:	The state NTC of the property.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether the total Land TMV (D210-06) and Building/Other TMV (D210-07) is greater than zero.
Example:	2760

D210-12 Line Length

XML Tag:	<LineLength>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	The length, in feet, of any high-voltage transmission power lines 200kV or greater (D210-01) = K44 that are identified by a Parcel ID (D200-04) and are taxed at the countywide average tax rate. High voltage transmission lines that are valued and taxed at a UTA level should have their line length captured in Line Length (A110-19). Line length is the physical length of the line within the county for that parcel and is not affected by the apportionment of EMV amongst multiple utility companies. Find more information about how to record exception rate data in the Power Line Reporting section of the PRISM Reporting Examples document.				
Business Rule:	N/A				
Technical Requirements:	Deferrable. In the future, this field may become conditional.				
Example:	111				

TIF Districts Tree

The TIF Districts tree captures information about tax increment financing (TIF) Districts as a whole with original information about the parcel. Most of the current parcel information is captured in the Valuation tree and Taxation Tree. The data in this tree should be reported in the second and third submissions. For further information on how to report your TIF District information, refer to the Auditor/Treasurer Manual.

If a parcel is reflected in the TIF tree, then the parcel must also be reflected in the Valuation Tree. If the parcel is taxable then all applicable data must be reported. If the parcel is exempt, and the submission does not require exempt data being submitted, then the Valuation tree must be completed to at least the Parcel Characteristics level where the Parcel ID is reported.

TIF Districts: E000

The TIF Districts table is conditional based on whether the county contains any TIF districts and what the Submission ID (0000-02) is. The main identifiers for this table, which all other fields within this table and other dependent tables rely on, are the TIF Location code (E000-01) and the TIF District ID (E000-02)

E000-01 TIF Location Code

XML Tag:	<TIFLocationCode>	Data Type:	String	Submission Files:	2, 3
Field Description:	The state-assigned code used for identifying a TIF location. A TIF location may contain numerous TIF districts identified by a TIF District ID (E000-02).				
Business Rule:	Must be a valid TIF location code.				
Technical Requirements:	Required. The assigned codes are in the TIF Location tab of the Code table spreadsheet.				
Example:	Norwood-Young America in Carver County = 244.				

E000-02 TIF District ID

XML Tag:	<TIFDistrictID>	Data Type:	String	Submission Files:	2, 3
Field Description:	County-assigned record identification for each TIF district. The TIF district ID, once assigned, remains with that TIF district and is not used for any other TIF district in that location (even if the district it was assigned to has been decertified). TIF district IDs are not re-used and must be unique within a TIF location.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	Red Willow Housing #1-3 = 003.				

E000-03 TIF District Name

XML Tag:	<TIFDistrictName>	Data Type:	String	Submission Files:	2, 3
Field Description:	The unique TIF name for each TIF district that incorporates the common name and number assigned by the district authority.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	TIF 8 Senior Assisted Living Apartments.				

E000-04 TIF District Type Code

XML Tag:	<TIFDistrictTypeCode>	Data Type:	String	Submission Files:	2, 3
-----------------	-----------------------	-------------------	--------	--------------------------	------

Field Description:	The state-assigned code associated with the TIF District Type.
Business Rule:	N/A
Technical Requirements:	Required. The assigned codes are in the TIF District Type tab of the Code table spreadsheet.
Example:	Economic district = E.

E000-05 TIF District Authority Code

XML Tag:	<TIFDistrictAuthorityCode>	Data Type:	String	Submission Files:	2, 3
Field Description:	The specific authority under which the TIF district was created.				
Business Rule:	N/A				
Technical Requirements:	Required. The assigned codes are in the TIF District Authority tab of the Code table spreadsheet.				
Example:	Port Authority = 02.				

E000-10 TIF District Contact Name

XML Tag:	<TIFDistrictContactName>	Data Type:	String	Submission Files:	2, 3
Field Description:	The first and last name of the person to whom important information should be sent for the TIF district.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	Randy Johnson				

E000-11 TIF District Contact Address

XML Tag:	<TIFDistrictContactAddress>	Data Type:	StreetAddressType	Submission Files:	2, 3
Field Description:	The address number and street name for the person listed under the TIF District Contact Name (E000-10).				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	600 North Robert Street				

E000-12 TIF District Contact City

XML Tag:	<TIFDistrictContactCity>	Data Type:	String	Submission Files:	2, 3
Field Description:	The city name for the contact address of the person listed under the TIF District Contact Name (E000-10).				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	Saint Paul, St Paul, or St. Paul				

E000-13 TIF District Contact State

XML Tag:	<TIFDistrictContactState>	Data Type:	StateType	Submission Files:	2, 3
Field Description:	The state name for the contact address of the person listed under the TIF District Contact Name (E000-10).				
Business Rule:	Must be the postal abbreviation for the state.				
Technical Requirements:	Required.				

Example:	MN
-----------------	----

E000-14 TIF District Contact Zip Code

XML Tag:	<TIFDistrictContactZipCode>	Data Type:	ZIPCodeType	Submission Files:	2, 3
Field Description:	The zip code of the contact address for the person listed under the TIF District Contact Name (E000-10).				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	543219976 or 55128				

E000-15 TIF District Contact Telephone

XML Tag:	<TIFDistrictContactTelephone>	Data Type:	String	Submission Files:	2, 3
Field Description:	The area code and telephone number for the person listed under the TIF District Contact Name (E000-10).				
Business Rule:	Must be the ten-digit number (area code and phone number).				
Technical Requirements:	Required.				
Example:	6121234567				

E000-16 Option to Uncap Total Local Tax Rate Indicator

XML Tag:	<OptionToUncapTotalLocalTaxRateIndicator>	Data Type:	String	Submission Files:	2, 3
Field Description:	Report if the TIF authority has opted to uncap the original total local tax rate so the district would capture excess increments to address deficits arising from the 2001 reforms. This option applies to any TIF district established after May 1, 1988, with a request for certification before August 1, 2001.				
Business Rule:	Must be either "Y" or "N".				
Technical Requirements:	Required.				
Example:	Yes = Y, No = N.				

E000-17 PY Distribution of Increments

XML Tag:	<PYDistributionOfIncrements>	Data Type:	NNAmountType	Submission Files:	2, 3
Field Description:	The dollar amount of tax increment revenue actually distributed to the TIF district for the prior calendar year. Information provided in Submission 2 for this field is subject to timing limitations. Therefore, the data is expected to reflect only the information available to the county at the time or zero. For Submission 3 the correct amounts must be reported.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	2300, 0				

E000-18 PY Returned Increments

XML Tag:	<PYReturnedIncrements>	Data Type:	PositiveAmountType	Submission Files:	2, 3
Field Description:	Use this item to report revenue for active districts only. The Office of the State Auditor will request excess tax increment revenue returned to inactive districts on a separate report. The definition of an active district is having a parcel with an actual				

	certification date and not having reached the required decertification date. Prior Year Returned increments were either rightful increments that were in excess of what was needed or were thought to be rightful increments when distributed but were later determined to be in violation or error in the prior year. See M.S. 469.176, subd. 2, M.S. 469.1764, subd. 4, and M.S. 469.1771 for further description of such excess increment or other repayments.
	Information provided in Submission 2 for this field is subject to timing limitations. The data is expected to reflect only the information available to the county at the time or zero. For Submission 3 the correct amounts must be reported.
Business Rule:	N/A
Technical Requirements:	Conditional based on whether there was an adjustment needed in the prior year's distributed increments.
Example:	1500

TIF Subdistricts: E050

The TIF Subdistricts table is conditional based on whether a TIF district is considered active and collects tax increment. The main identifier for this table is the TIF Subdistrict Type code (E050-01) that stratifies the other fields on this table and dependent tables as part of the initial TIF district, an expansion of the TIF District, or part of a hazardous substance subdistrict (HSS).

Since TIF district expansions do not alter the calculation of NTC change, retained captured NTC and TIF percentages, then these fields should match the data reported for the initial TIF district; however, the dates reflected in this table, and information in subsequent tables (i.e. original total local tax rate, excess TIF tax amounts) will likely be specific to the expansion only. Multiple expansions may require multiple TIF subdistrict entries, but if your county creates new districts rather than expansions of current districts then the information should be reported as an initial TIF district.

An HSS district maintains unique calculations for the HSS that must be reported separately from the non-HSS portions of the TIF District. The NTC change, retained captured NTC, and TIF percentage will most likely be different unless only the HSS exists within the TIF district. Depending on when the HSS district was created, it is possible for the dates reflected in this table, and information in subsequent tables (i.e. original total local tax rate, excess TIF tax amounts) to be identical to the non-HSS portion.

E050-01 TIF Subdistrict Type Code					
XML Tag:	<TIFSubdistrictTypeCode>	Data Type:	String	Submission Files:	2, 3
Field Description:	The state-assigned code used for identifying a TIF subdistrict type. A TIF District (E000-02) may contain numerous TIF subdistricts, or zero subdistricts if the TIF district has not yet become active.				
Business Rule:	Must be a valid TIF subdistrict code.				
Technical Requirements:	Required. The assigned codes are in the TIF Subdistrict Type tab of the Code table spreadsheet.				
Example:	Initial Subdistrict = 01, Hazardous Substance Subdistrict = 03.				

E050-02 Original Certification Request Date					
XML Tag:	<OriginalCertificationRequestDate>	Data Type:	DateType	Submission Files:	2, 3
Field Description:	The date the original request for certification was received by the county auditor for the subdistrict. It is not the date of the adoption of the TIF plan or the date that the county auditor actually certified the original tax capacity of the district.				

	<p>For a request that was mailed to the county auditor, the certification request date is the postmark date on the mailing envelope.</p> <p>For a request that was hand delivered to the county auditor, the certification request date is the delivery date.</p> <p>Corrections made under M.S. 469.177, subd. 13, paragraph (a), clauses 1 and 2 do not affect the original certification request date, regardless of whether the decertification date is extended.</p>
Business Rule:	N/A
Technical Requirements:	Required.
Example:	2001-02-18

E050-03 Actual Certification Date

XML Tag:	<ActualCertificationDate>	Data Type:	DateType	Submission Files:	2, 3
Field Description:	The date that the auditor actually certified the original values and local tax rates for the subdistrict. If the county stored only the most recent actual certification date due to TIF district expansion, then the county can populate the field with that date for the entire district but must begin populating with the correct dates for any new subdistricts.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	1998-04-15				

E050-04 Required Decertification Date

XML Tag:	<RequiredDecertificationDate>	Data Type:	DateType	Submission Files:	2, 3
Field Description:	The decertification date for each subdistrict based on the maximum duration limit allowed by statute or the date the TIF district's TIF plan requires the TIF district to be decertified, whichever is earlier.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether the TIF district is reflecting a value greater than zero for the Prior Year Distribution of Increments (E000-17)				
Example:	2020-01-01				

E050-05 NTC Change

XML Tag:	<NTCChange>	Data Type:	NNIntType	Submission Files:	2, 3
Field Description:	The change in net tax capacities (NTC) between the original and current net tax capacities. The NTC change equals the current NTC (A110-07) minus the original NTC (E121-04) summed up to the TIF subdistrict level. The NTC change is set equal to zero when the calculated amount is negative.				
Business Rule:	If NTC Change is less than zero, then NTC Change equals zero.				
Technical Requirements:	Required.				
Example:	1500				

E050-06 Retained Captured NTC

XML Tag:	<RetainedCapturedNTC>	Data Type:	NNIntType	Submission Files:	2, 3
-----------------	-----------------------	-------------------	-----------	--------------------------	------

Field Description:	The retained captured net tax capacity (NTC) is equal to the NTC Change (E050-05) after adjusting for any TIF District Modifiers (E200) applicable to the subdistrict. If there are no modifiers, then the amount reflected should equal the NTC Change.
Business Rule:	N/A
Technical Requirements:	Required.
Example:	1500

E050-07 TIF Percentage

XML Tag:	<TIFPercentage>	Data Type:	NonNegativeSixAmountType	Submission Files:	2, 3
Field Description:	The TIF percentage is equal to the TIF subdistrict's retained captured NTC (E050-06) divided by the TIF subdistrict's current NTC.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	72.345% = 0.72345				

E050-08 Hazard District ID

XML Tag:	<HazardDistrictID>	Data Type:	String	Submission Files:	2, 3
Field Description:	The county-assigned hazard district ID for a hazardous substance subdistrict (HSS). The hazard district ID - once assigned - remains with that TIF HSS and is not used for any other HSS in that TIF district (even if the HSS it was assigned to has been decertified). Hazard District IDs are NOT re-used and must be unique within a TIF district.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether an HSS exists within the TIF district.				
Example:	00, 01, 32				

E050-09 Hazard District Description

XML Tag:	<HazardDistrictDescription>	Data Type:	String	Submission Files:	2, 3
Field Description:	The explanation of why the hazardous substance subdistrict (HSS) was created.				
Business Rule:	N/A				
Technical Requirements:	Conditional based on whether an HSS was created within a TIF district.				
Example:	Site cleanup for heavy metals pollution from manufacturing.				

TIF Unique Taxing Areas: E100

The TIF UTA table is always required if a TIF subdistrict is reported. The main identifiers for this table are the County code (E100-01), the City/Township code (E100-02), the School District code (E100-03), and the UTA ID (E100-04). All other fields within this table and dependent tables rely on these identifiers. A TIF UTA is a geographic area subject to the same set of local tax rates levied by the same taxing districts. For further information about unique taxing areas, refer to Chapter 5 in the Auditor/Treasurer Manual.

E100-01 County Code

XML Tag:	<CountyCode>	Data Type:	CountyCodeType	Submission Files:	2, 3
Field Description:	The state-assigned County code. All records for a specific county will have the same code.				

Business Rule:	Must be a valid County code.
Technical Requirements:	Required. The assigned codes are in the County tab of the Code table spreadsheet.
Example:	Becker County = 03 and Rock County = 67.

E100-02 City/Township Code

XML Tag:	<CityTownCode>	Data Type:	CityTownCodeType	Submission Files:	2, 3
Field Description:	The state-assigned City/Township code. All records for a specified city/township will have the same code. All townships begin with two zeroes and all cities end with two zeroes.				
Business Rule:	Must be a valid City/Township code.				
Technical Requirements:	Required. The assigned codes are in the City Town tab of the Code table spreadsheet.				
Example:	Millward Township in Aitkin County = 0041. The City of Spring Lake Park in Anoka County = 8700.				

E100-03 School District Code

XML Tag:	<SchoolDistrictCode>	Data Type:	SchoolDistrictCodeType	Submission Files:	2, 3
Field Description:	The state-assigned School District code. All records for a specified School District will have the same code.				
Business Rule:	Must be a valid School District code.				
Technical Requirements:	Required. The assigned codes are in the School District tab of the Code table spreadsheet.				
Example:	Barnum School District in Carlton County = 0091. McGregor School District in Aitkin County = 0004.				

E100-04 UTA ID

XML Tag:	<UniqueTaxAreaID>	Data Type:	UniqueTaxingAreaType	Submission Files:	2, 3
Field Description:	<p>The county-assigned UTA ID. The purpose of the UTA ID is to provide a unique record identification for those areas where there is more than one UTA (UTA) located within the same school district within the same city or township. All files submitted by the assessor's and auditor's offices should match UTA IDs for every UTA. The UTA IDs used last year must remain the same for this year. There are two exceptions to this rule:</p> <p>1) <i>New Taxing Districts</i> There may be a new taxing district in your county for taxes payable in 2017 (for instance, a new watershed, or a new hospital district). If only part of an existing UTA is in the new taxing district (the new taxing district is not city or countywide), you may need a new record and thus a new UTA IDs. Assign new UTA IDs sequentially. Once the UTA ID is assigned for a UTA, it must remain the same for all files submitted by both the county assessor and the county auditor, and it should not change from one year to the next. For more details, see Example 5-1: Splitting Existing UTAs into New UTAs in the Auditor/Treasurer Manual.</p> <p>2) <i>Annexations</i> New annexations or changes in taxing district boundaries may require formation of new UTAs or deletion of existing UTAs. For new UTAs, the UTA ID used last year is assigned to the portion of that UTA that now has the highest market value. If two</p>				

	<p>UTAs that existed last year become one for the current year, the UTA ID to be used this year is the UTA ID used for the UTA containing the highest market value last year.</p> <p>If the new UTA is set up for the purpose of reporting new construction values in border city development zones that will be exempt except for special assessments, debt levies, and equalized school district levies, the UTA ID should be numbered from 9' through 95 to identify it as a partially taxable UTA. These UTA IDs should not be used in any other UTA.</p> <p>Once the UTA ID has been assigned to a UTA, that UTA ID is to be used by both the assessor and auditor on all files turned in to the department at UTA level. The UTA ID will remain the same from one year to the next. Keeping this UTA ID consistent is extremely important since many aids may be calculated at UTA level.</p>
Business Rule:	The code must be unique to the submitting county.
Technical Requirements:	Required.
Example:	00; 01; 67

E100-05 Original Total Local NTC Rate

XML Tag:	<OriginalTotalLocalNTCRate>	Data Type:	SixAmountType	Submission Files:	2, 3
Field Description:	<p>The Total Local NTC Rate (LTR) certified by the county auditor when the TIF subdistrict was originally certified. The original LTR may change, if necessary, due to a correction where the original LTR is recertified or corrected under M.S. 469.177, subd. 13, paragraph (a), clause (3). TIF subdistricts established by May 1, 1988 were not certified an original LTR. In addition, an original LTR is not certified when a pre-May 1, 1988 subdistrict is expanded. This field should equal zero in all cases where the original certification date of a TIF subdistrict is by May 1, 1988. For TIF subdistricts certified after April 15, 2013, the original local NTC rate should be adjusted to exclude the school district general education rate.</p>				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	88.981% = 0.88981				

E100-06 Underfunded TIF Indicator

XML Tag:	<UnderfundedTIFIndicator>	Data Type:	String	Submission Files:	2, 3
Field Description:	<p>If the UTA within an Option "A" TIF subdistrict is underfunded due to being located within a fiscal disparity county, the indicator should reflect 'Y'. Otherwise, the indicator should reflect 'N'.</p>				
Business Rule:	Must be either "Y" or "N".				
Technical Requirements:	Required.				
Example:	Yes = Y, No = N.				

E100-07 Original Parcel Count

XML Tag:	<OriginalParcelCount>	Data Type:	PositiveInteger	Submission Files:	2, 3
Field Description:	<p>The total number of parcels (exempt and taxable) located within the TIF subdistrict unique taxing area (UTA) during the original year of the district. In an expansion</p>				

	district the same count as the initial district may be used if it is within the same UTA, while an HSS should only reflect the original HSS parcel counts.
Business Rule:	N/A
Technical Requirements:	Required.
Example:	13

Excess TIF Tax: E110

The Excess TIF Tax table is conditional depending on whether a TIF subdistrict unique taxing area (UTA) has excess TIF taxes. Excess TIF taxes may exist for any subdistrict UTA (new, expansions, HSS, etc.) when the request for certification was received by the county auditor after May 1, 1988. If the original local tax rate (E100-05) is less than the current year total local tax rate (Taxation Tree), then the TIF subdistrict does not receive the total captured tax for that UTA. It receives the amount generated by multiplying the retained captured NTC by the original total local tax rate. The difference between this amount and the total captured tax is referred to as excess TIF tax. This excess tax is distributed to the county, city and school district where the TIF subdistrict is located. Special taxing districts do not get any excess TIF tax. Also, no excess increment exists when a district facing deficits caused by the 2001 reforms has elected to have the original LTR not apply (E000-16).

Include the excess TIF taxes as part of the TIF district gross and net taxes in the taxation tree and not as part of the county, city/township and school district gross and net tax.

Any records submitted in this table may contain identical Excess TIF Tax Modifier Type codes. For example, if your county records contain one Excess TIF Tax type per district then the county would report a single record for each type. If there is further stratification of the Excess TIF Tax type, causing multiple records, then the county would report each record even though they share the same Type code.

E110-01 Excess TIF Tax Type Code					
XML Tag:	<ExcessTIFTaxTypeCode>	Data Type:	String	Submission Files:	3
Field Description:	The state-assigned Excess TIF Tax Type code. All records for a specific Excess TIF Tax type will have the same code.				
Business Rule:	Must be a valid Excess TIF Tax Type code.				
Technical Requirements:	Required. The assigned codes are in the Excess TIF Tax Type tab of the Code table spreadsheet.				
Example:	School District Excess TIF Tax - General Education Levy = 03.				

E110-02 Excess TIF Tax Amount					
XML Tag:	<ExcessTIFTaxAmount>	Data Type:	TwoDecimalType	Submission Files:	3
Field Description:	Must not equal zero.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	83.16				

TIF Parcels: E120

The TIF Parcels table captures information that is specific to the individual parcels (as a whole) located within a TIF subdistrict UTA. In the uncommon situation where there is excess TIF for a TIF subdistrict but no existing parcels then this table would not be populated. The main identifier for this table is the Parcel ID (E120-01), and all other fields within this table and other dependent tables rely on it.

E120-01 Parcel ID				
XML Tag:	<ParcelID>	Data Type:	String	Submission Files: 2, 3
Field Description:	The parcel ID is the unique number assigned by the county for the parcel and should be reported as it is recorded in the county database. This field should not match any other identifying number linked to the parcel (such as a social security number).			
Business Rule:	The parcel identifier is unique within the county. The parcel identifier is formatted using the county's specified format mask. The parcel ID must match the parcel ID reported in the valuation tree.			
Technical Requirements:	Required. The Parcel ID must be identical to what is reported on the Tax Statement.			
Example:	Aitkin County reports a parcel as 34-2-234252 while the identically numbered parcel in Becker County is 34-2234-252.			

TIF Valuation: E121

The TIF Valuation table is required and is used to show how the parcel is separated into its relevant taxable property types. The main identifiers for this table are the Property Type code (E121-01), Property Subtype code (E121-02), and Exemption code (E121-03), and all other fields within this table and dependent tables rely on them.

E121-01 Property Type Code				
XML Tag:	<PropertyTypeCode>	Data Type:	String	Submission Files: 2, 3
Field Description:	The Property Type code represents all property classifications (such as 2a Agricultural and 1a Residential) and programs (such as Residential Homestead and Farming Entities) that could identify specific categories for estimated market value (EMV) that will later have unique rates and/or tiers applied for calculating the taxable market value (TMV), NTC and referendum market value (RMV).			
Business Rule:	Must be a valid Property Type code.			
Technical Requirements:	Conditional based on whether the property involved is taxable. The assigned codes are in the Property Type tab of the Code table spreadsheet.			
Example:	An agricultural homestead house, garage and first acre would have a Property Type code = A11. A commercial seasonal residential recreational resort would have a Property Type code = H13.			

E121-02 Property Subtype Code				
XML Tag:	<PropertySubtypeCode>	Data Type:	String	Submission Files: 2, 3
Field Description:	The Property Subtype code captures further real and personal property stratifications of the Property Type (E121-01).			
Business Rule:	Must be a valid Property Subtype code.			
Technical Requirements:	Conditional based on whether the property involved is taxable. The Property Subtype codes are in the Property Subtype tab of the Code table spreadsheet.			

Example:	A residential homestead (Property Type code = D10) if real property would have a Property Subtype code = A01. If it was personal property located on publicly leased land, then the Property Subtype code = B03.
-----------------	--

E121-03 Exemption Code

XML Tag:	<ExemptionCode>	Data Type:	ExemptionCode	Submission Files:	2, 3
Field Description:	The state-assigned code for the property exemption.				
Business Rule:	Must be a valid Exemption code.				
Technical Requirements:	Conditional based on whether the property involved is exempt. The assigned codes are in the Exception tab of the Code table spreadsheet.				
Example:	Indian reservations: 0100.				

E121-04 Original NTC

XML Tag:	<OriginalNTC>	Data Type:	NNIntType	Submission Files:	2, 3
Field Description:	The original net tax capacity (ONTC) of the taxable and/or exempt property within the TIF subdistrict. The original value is the base year value plus any adjustments for applicable classification changes, class rate changes, growth adjustment for economic development districts where applicable, exempt property status, etc. If the property is exempt, then the ONTC would be shown as zero for as long as the property is not on the tax rolls.				
Business Rule:	N/A				
Technical Requirements:	Required.				
Example:	25700, 0				

TIF District Modifiers: E200

The TIF District Modifiers table is conditional and depends on whether the difference between the Original NTC and Current NTC, reported in the NTC Change field on the TIF Subdistricts table (E050-05), is adjusted at the TIF subdistrict level. If there is an NTC adjustment, then the excluded NTC must be captured. The main identifier for this table is the TIF District Modifier Type code (E200-01), and all other fields within this table and other dependent tables rely on it.

Any records submitted in this table may contain identical TIF District Modifier Type codes. For example, if your county records contain one TIF District Modifier Type per subdistrict then the county would report a single record for each type; however, if there is further stratification of the TIF District Modifier Type, causing multiple records, then the county would report each record even though they share the same Type Code.

E200-01 TIF District Modifier Type Code

XML Tag:	<TIFDistrictModifierTypeCode>	Data Type:	String	Submission Files:	2, 3
Field Description:	The state-assigned TIF District Modifier Type code. All records for a specific TIF District Modifier Type will have the same code.				
Business Rule:	Must be a valid TIF District Modifier Type code.				
Technical Requirements:	Required. The assigned codes are in the TIF District Modifier Type tab of the Code table spreadsheet.				
Example:	Fiscal Disparity NTC Deduction = 02.				

E200-02 TIF District Modifier Amount

XML Tag:	<TIFDistrictModifierAmount>	Data Type:	NonZeroIntType	Submission Files:	2, 3
Field Description:	Amount of NTC added to or removed from the NTC change for the TIF District modifier.				
Business Rule:	Must not equal zero.				
Technical Requirements:	Required.				
Example:	149; -346				

Data Types

Each field defined in the XML schema has a data type that identifies allowable characters and/or numbers within that field. Some special characters, while legal characters, require altering due to the coding required in XML for rendering properly. In order to render these special characters in XML a *&name;* format must be used instead. Review the following replacement guidelines for reporting these special characters:

Special Character	&name; format
"	"
'	'
&	&
<	<
>	>
%	%

Double spaces, line feeds, tabs, and carriage returns in the element values will also generate errors and invalidate the XML file. This is due to the current restrictions defined for string patterns defined for the string elements.

All other special characters are allowable if they are a legal character for that data type.

Field	Data Type	Minimum Value	Maximum Value	Excluded Value	Total Digits	Fractional Digits
NNAmountType	Decimal	0	999999999999999	N/A	18	2
EightAmountType	Decimal	N/A	5.000000	N/A	15	7
NNIntType	Decimal	0	999999999999999	N/A	18	N/A
NonNegativeSixAmountType	Decimal	0	9.000000	N/A	6	5
NonZeroAmountType	Decimal	N/A	999999999999999	Zero	18	2
NonZeroIntType	Decimal	N/A	999999999999999	Zero	18	N/A
PositiveAmountType	Decimal	0.01	999999999999999	N/A	18	2
PositiveEightAmountType	Decimal	0.0000001	5.000000	N/A	15	7
PositiveSixAmountType	Decimal	0.00001	9.000000	N/A	6	5
Positive3DecimalType	Decimal	0.00001	N/A	N/A	18	3
SixAmountType	Decimal	N/A	9.000000	N/A	6	5
SixDecimalThreeType	Decimal	N/A	100.000	N/A	6	3
SubmissionIDType	Decimal	Valid Values: 1, 2, 3, 4		N/A	N/A	0
TwoDecimalType	Decimal	N/A	999999999999999	N/A	18	2
PositiveInteger	Integer	1	N/A	N/A	N/A	0
PositiveIntType	Integer	1	999999999999999	0	14	0

Field	Data Type	Length	Legal Characters	Illegal Character	Valid Values
CityTownCodeType	String	4	0-9	*	City/Township table

CountyCodeType	String	2	0-9	*	County table
ExemptionCode	String	N/A	N/A	N/A	Exempt table
TIFDistrictID	String	3	0-9	*	
LakeIDCodeType	String	8	0-9	*	
ModifierType	String	N/A	N/A	N/A	Valuation Modifier table or Taxation Modifier Table (depending on field)
NeighborhoodCodeType	String	6	A-Z, a-z, 0-9	*	
SchoolDistrictCodeType	String	4	0-9	*	School District table
SpecialTaxingDistrictCodeType	String	3	0-9	*	Special Taxing District table
StateType	String	N/A	N/A	N/A	State abbreviations (MN, IA, AL, etc.)
StreetAddressType	String	75	A-Z, a-z, 0-9, hyphen, slash, special characters, and single space.	*	
String	String	N/A	N/A	N/A	
TextType	String	N/A	All English and Spanish characters, numbers, special characters, and single space	*	
TIFLocationCodeType	String	3	0-9	*	TIF Location table
UniqueTaxingAreaType	String	2	0-9	*	
ZIPCodeType	String	5, 9, or 12	0-9	*	
YearType	Year	4	0-9	*	1500 through 9999
DateType	Date (YYYY-MM-DD)	18	0-9, hyphens	*	

*Leading space, trailing space, adjacent spaces, and special characters.

Code Table Explanations

This section provides more detail on tables in the PRISM Code table spreadsheet.

Submitter

The state-assigned Submitter code. It determines the source (submitter) of the file.

Vendor

The state-assigned Vendor code. It determines the computer vendor used for file creation.

County

The state-assigned County codes.

City Town

The state-assigned City/Township codes.

School District

The state-assigned School District codes.

TIF Location

The state-assigned code used for identifying a tax increment financing (TIF) location.

TIF District Type

The state-assigned code associated with the TIF district type.

TIF District Type P: Pre-1979 Districts

M.S. 469.179 provides an exemption from provisions 469.174 to 469.178 for any project for which TIF certification was requested by law prior to August 1, 1979.

TIF District Type A: Renewal and Renovation District

M.S. 469.174, subd. 10a provides for a TIF district where (1) parcels consisting of 70 percent of the area of the district are occupied by buildings, streets, utilities, paved or gravel parking lots, or other similar structures; (2) 20 percent of the buildings are structurally substandard; and (3) 30 percent of the other buildings require substantial renovation or clearance to remove existing conditions. The conditions described in clause (1) must be reasonably distributed throughout the geographic area of the district.

TIF District Type E: Economic Development District

M.S. 467.174, subd. 12 provides for a TIF district to (1) discourage commerce, industry or manufacturing from moving their operations to another state or municipality; (2) increase employment in the state; and (3) preserve and enhance the tax base of the state.

TIF District Type H: Housing District

M.S. 469.174, subd. 11 provides for a TIF district which consists of a project, or a portion of a project, intended for occupancy, in part, by persons or families of low and moderate income.

TIF District Type R: Redevelopment District

M.S. 469.174, subd. 10 provides for a TIF district for a geographic area encompassed 70% by buildings, in which 50% of the buildings are substandard, or certain railroads or tank facilities.

TIF District Type S: Soils Condition District

M.S. 469.174, subd. 19 provides for a TIF district in which the following conditions exist: (1) the presence of hazardous substances, pollution, or contaminants requires removal or remedial action for use; (2) the estimated cost of the proposed removal and remedial action exceeds the fair market value of the land before completion of the preparation.

TIF District Type C: Compact Development District

M.S. 469.174, subd. 10c provides for a TIF district when the following conditions are satisfied: (1) parcels consisting of 70 percent of the area of the district are occupied by buildings or similar structures that are classified as class 3a property; (2) the planned redevelopment or development of the district, when completed, will increase the total square footage of buildings occupying the district by three times or more relative to the square footage of similar buildings occupying the district when the resolution was approved.

The state-assigned code associated with the TIF district type.

TIF District Authority Type

The codes represent the specific authority under which the TIF district was created. Accuracy in reporting district authority is extremely important. Districts created after 1979 should have one of the following codes:

TIF District Authority 01: Minnesota Rural Development Finance Authority

M.S. 469.142 – M.S. 469.151

TIF District Authority 02: Port Authority

M.S. 469.048 – M.S. 469.068

TIF District Authority 03: Municipal Development District

M.S. 469-124 – M.S. 469.134

TIF District Authority 04: Housing and Redevelopment Authority

M.S. 469.001 – M.S. 469.047

TIF District Authority 05: Metropolitan Housing and Redevelopment Authority

M.S. 473.194 – M.S. 473.201

TIF District Authority 06: Municipal Industrial Redevelopment

M.S. 469.152 – M.S. 469.1651

TIF District Authority 07: Economic Development Authority

M.S. 469.090 – M.S. 469.108, M.S. 469.176

TIF District Authority 08: Soils Condition District

M.S. 469.174, subd. 19

TIF District Authority 09: Special Laws

Minnesota Laws 1971, Ch. 548 - Hopkins Development Districts

Minnesota Laws 1971, Ch. 677 - Minneapolis and Robbinsdale Development Districts

Minnesota Laws 1973, Ch. 761 - Duluth Development Districts

The specific authority under which the TIF district was created.

Special Taxing District

The state-assigned Special Taxing District codes.

Special Taxing District Type

The state-assigned Special Taxing District Type codes.

Fund Type

The state-assigned code used to identify the fund by taxing authority. The lists below are not intended to be exhaustive and are only offered as a guide. Levy authority and statutory citations are subject to change. Currently only statutes for the County and City/Township have been gathered as the Minnesota Department of Education will cover school districts, and the Special Taxing District Type statutes provide similar authority.

	Authority	Statutory Authority, Minnesota Statutes
County Fund Codes: A01 General		
	Economic Development Abatements	469.1812; 469.1815
	Agricultural Societies	38.27
	Ambulance Service	471.476
	Building Fund	373.25
	Community Correction Centers	241.31, S. 4
	Community Correction Facilities (non-debt)	401.05, S. 2-5
	Community Health Service	145A.08, S. 3; 145A.11, S. 2
	Emergency Management	12.26
	Extension Committee	38.36

	Historical Society	138.052
	Insect Pests, Control of	18G.13
	Jail: Regional (non-debt)	641.264, S. 2
	Land Management Surveys – Re-establish/Relocate	381.12, S. 1
	Monuments for Surveys – Re-establish/Relocate	381.12, S. 1
	Nursing Home	376.53, S. 2
	Parks	398.33
	Probation Service	244.19
	Promotion of Safety & Preservation of Human Life	471.63
	Recreation Facilities or Programs for Senior Citizens	471.16, S. 2
	Retirement, Employees – PERA	353.28
	Retirement, Employees – Employee on leave from state	352.041
	Soil & Water Mgmt. – Metro Surface Water	103B.241, S. 1
	Soil & Water Mgmt. – Metro Ground Water	103B.255
	Soil & Water Mgmt. – Local Water	103B.355
	Solid Waste Mgmt. – Non-Metro Advance Funding	400.11
	Solid Waste Mgmt. – Non-Metro Services	400.08
	Solid Waste Mgmt. – Metro Acquisition/Betterment	473.811, subd. 3a
	Solid Waste Mgmt. – Metro Services	473.811, sub. 3a
	Timber Development	282.38, subd. 2
	Veterans Service Officer	197.60, subd. 4
	Voting Systems	206.59
	Water & Related Land Resource Mgmt.	103F.801, subd. 5
County Fund Codes: A02 & A03 General Obligation Bond Debt & Other Debt		
	Capital Improvement Plan	373.40, subd. 4
	Community Corrections Facilities	401.02, subd. 3
	Community Corrections Facilities Debt	469.153, subd. 2(g)
	Energy Cons, Investment Loan	216C.37, subd. 5
	General Obligation	475.61; 475.64
	Jail – County (debt portion)	641.23
	Jail – Regional (debt portion)	641.264, subd. 2
	Library Construction	134.41
	Nursing Home (debt portion)	376.56
	Self-Insurance Pool Bonds	274.981
	Solid Waste Mgmt. – Non-Metro Bonds	400.101
	Solid Waste Mgmt. – Metro Bonds	473.811, subd. 2
	State Loans	475.73
County Fund Codes: A04 Road & Bridge		
	Road & Bridge	163.05
County Fund Codes: A05 Welfare – Social Services & Public Assistance Aid		
	Purchase & Delivery of Social Services – Admin. Services	393.08
	Medical Assistance	256B.20
	MN Supplemental Assistance, AFDC, Gen Assistance, etc.	261.063
County Fund Codes: A06 Welfare – Public Assistance Aid Administration		
	Administrative Expenses	393.08

County Fund Codes: A07 Library		
	County Library	134.07
	Regional Library	134.34, subd. 1
	Contract for Services	134.12, subd. 3
County Fund Codes: A08 Miscellaneous		
	Armories (non-debt portion)	134.12, subd. 3
	Exchange Land Fund	Minnesota Laws 1951, Ch. 289
	Great River Road	373.27
	Judgments	373.27
	State Re-Assessment Costs	270C.96
County Fund Codes: A09 Lake Improvement District		
	Lake Improvement District	103B.555
City/Town Fund Codes: B01 General Tort Liability		
	Tort Liability Insurance	466.06
City/Town Fund Codes: B02 General Other Liability		
	Economic Development Abatements	469.1812; 469.1815
	Airports	360.037
	Aquatic Vegetation Control	103G.625, subd. 3
	Ambulance Service	471.476, subd. 2
	Ambulance Service – Service Area	471.476, subd 4 (Towns)
	Band, Orchestra or Chorus	449.09
	Buildings, Town Hall or Other	365.14 (Towns)
	Cemetery	365.10 (Towns)
	Civil Defense	12.26
	Community Correction Centers	241.31
	Dump Grounds (Purchase & Maintenance)	365.10 (Towns)
	Equipment Capitol Notes (Charter Cities)	410.32 (Cities)
	Fire or Police Apparatus	365.15 – 365.19 (Towns)
	Fire or Police Protection	465.73 (Towns)
	Fire Protection District	368.85, subd. 6 (Towns)
	Fire Prevention – Forest or Prairie	88.04
	Firefighters Relief – Volunteer Firefighters	69.772; 69.773; 424S.02
	Paid Firefighters	69.77
	Historical Societies	138.053
	Insect Pests, Control of	18G.13
	Library – City	134.07 (Cities)
	Library – Contract for Services	134.12, subd. 3 (Cities)
	Memorial Building	416.02 (Cities)
	Mosquito Abatement	18G.14
	Municipal Forest	459.06
	Musical Entertainment – Charter City	449.08; 449.06 (Cities)
	Musical Entertainment – Statutory City	412.251 (Cities)
	Park	365.10 (Towns)

	Park Districts Operation & Maintenance	398.16
	Parks, County Contribution	398.33
	Parking Facilities	459.14 (Cities)
	Promotion of Safety & Preservation of Human Life	471.63
	Rec. Facilities (not on Iron Range)	471.191, subd. 2 (Cities)
	Retirement, Employees – PERA	353.28
	Retirement, Employees – Employee on leave from state	352.041
	Sewers/Sewage Disposal Plants – Construction	444.075, subd. 1, 4
	Sewers/Sewage Disposal Plants – Use of facilities for public purposes	444.075, subd. 3
	Sheltered Workshops	268A.06, subd. 2
	Special Service Districts, Cost of Special - Services	428A.03 (Cities)
	Special Service Districts, Cost of Special – Telephone	237.35 (Towns)
	Utilities Fund (Statutory Cities)	412.251 (Cities)
	Voting Systems (Statutory Cities)	206.57
	Water Pollution Control	115.45; 115.50
City/Town Fund Codes: B03 General Obligation Bond Debt & B09 Other Debt		
	Armory Building Commission (State)	193.145 (Cities)
	Bonds & Interest – General Obligations	475.61
	Bonds & Interest – Parking Facility Bonds	459.14 (Cities)
	Bonds & Interest – Special Assessment Improvement	429.091
	Bonds – State Loans	475.73
	Dissolved Villages, Indebtedness (Statutory Cities)	412.093 (Cities)
	Equipment Certificates (Statutory Cities)	412.301 (Cities)
	Emergency Debt Certificates (Statutory Cities)	412.751 (Cities)
	Energy Conservation Loans	216C.37, subd. 5
	Gifts, Interest on (Charter Cities)	465.05 (Cities)
	Hospital, Community	Minnesota Laws 1953, Ch. 364 (Cities)
	Library Construction	134.41 (Cities)
	Sewers & Sewage Disposal Plants	444.075, subd. 4
City/Town Fund Codes: B04 Road & Bridge		
	Bridge Repairs	165.12 (T)
	Road & Bridge	164.04, subd. 1-2; 164.041 (Towns)
	Road Drainage	164.05 (Towns)
	Road Work done by County	163.16 (Towns)
City/Town Fund Codes: B05 Miscellaneous		
	Advertising – Charter Cities	169.188 (Cities)
	Advertising – Statutory Cities	412.251 (Cities)
	Armory Bldg. Commission – State, Non-Debt	193.145 (Cities)
	Charter Commission Expense	410.06 (Cities)
	Comprehensive Planning – Metro	473.87 (Cities)
	Economic Development Authority	469.107 (Cities)
	Judgments – General	465.14 (Cities), 365.42 (Towns)

	Judgments – Firemen	471.86
	Permanent Improvement & Replacement Fund	471.571 (Cities)
	Police Pension – Relief	69.77
	State Post-Audit Expense	6.62
	Public Works Reserve	471.57 (Cities)
	Special Assessment Improvements	429.051
City/Town Fund Codes: B06 Metropolitan Transit		
	Local Transit (Metro Cities)	473.388
City/Town Fund Codes: B07 TIF Correction of Errors		
School Fund Codes: C01 General – Voter Approved		
School Fund Codes: C02 General – Other		
School Fund Codes: C03 General Obligation Bond Debt – Voter Approved		
School Fund Codes: C04 General Obligation Bond Debt – Other		
School Fund Code: C05 Pension/OPEB – Voter Approved		
School Fund Code: C06 Pension/OPEB – Other		
School Fund Code: C07 Community Service		
School Fund Code: C08 General Education Fund		
School Fund Code: C09 TIF Correction of Errors		
Special Taxing Fund Code: D01 General		
Special Taxing Fund Code: D02 General Obligation Bond Debt		
Special Taxing Fund Code: D03 Other Debt		
Special Taxing Fund Code: D04 TIF Correction of Errors		
Special Taxing Fund Code: D05 Miscellaneous		

Exception Rate Type

The state-assigned code that identifies the exception rate type. The code best describes the reason why, within a unique taxing area, one of the taxing authority districts has a different initial tax rate than elsewhere within the unique taxing area.

Exemption

The state-assigned exempt codes that identifies the type of property tax exemption.

Exempt Code 0100: Indian Reservations

Indian lands are exempt under M.S. 272.01, and to the extent an assessment is known or may be made, should be recorded using this code. Exempt Indian lands that are not located within official reservation boundaries are also included in this category. (This is not a mandate to value sovereign Indian lands. It is just a means for reporting known or estimated values.)

Exempt Code 0110: Certain Property owned by an Indian Tribe

Property owned by a federally recognized tribal government that is used for tribal purposes (public, noncommercial, government activities) or as an institution of purely public charity is exempt from property taxes under the following property exemption statutes:

- M.S. 272.02, subd. 98: Beginning in assessment year 2013, Expires with taxes payable 2034
- M.S. 272.02, subd. 101: Beginning in taxes payable 2017, Expires with taxes payable 2028
- M.S. 272.02, subd. 102: Beginning in taxes payable 2019, Expires with taxes payable 2030
- M.S. 272.02, subd. 104: Beginning in assessment year 2022, Expires with taxes payable 2022
- M.S. 272.02, subd. 106: Beginning in assessment year 2026
- M.S. 272.02, subd. 107: Beginning in assessment year 2026
- M.S. 272.02, subd. 108: Beginning in assessment year 2026

Please refer to these statutes when determining if the property you are reviewing qualifies for this exemption.

Exempt Code 0200: Cemeteries – public

All public burying grounds are exempt under M.S. 272.02, subd. 2. All buildings and other structures necessary in the operation of a cemetery such as garages for the storage of tractors, lawn mowers or other tools, mausoleums and buildings which house the corpses in winter months prior to burial are included in item 10, exempt non-residence building value. Only land currently used for burial of the dead and any land reasonably necessary for future use is to be included.

Exemption Code 0210: Cemeteries – private

All property owned by private cemeteries is also exempt under M.S. 272.02, subd. 58, and 307.09. Church-owned cemeteries are included in this code. The exemption is limited to 300 acres for church/religious cemeteries or 100 acres for other private cemeteries.

Exemption Code 0300: K-12 Schools – public

All property owned by the public and used for school purposes is exempt from taxation under M.S. 272.02, subd. 3. This includes elementary, junior high and senior high schools, elementary and secondary academies, administration buildings, garages and adult education centers. Schools for the blind, deaf, mentally handicapped, etc., which are classified exempt and owned by the public must also be included in this code. Exempt property of intermediate districts, charter schools, and secondary cooperative facilities whether affiliated or incorporated into the school district must also be included in this code. In addition, under M.S. 272.02, subd. 42, property leased to a school is exempt, providing it meets certain requirements regarding length of lease, ownership, and use. Under M.S. 272.02, subd. 35, property owned, leased, or used by any public school for a residence for any teacher or administrator or property leased to person or organization for a nonpublic purpose for one or more years is **not** exempt.

Exemption Code 0310: K-12 Schools – private

Institutions of learning which are privately owned and operated for profit are exempt if the curriculum parallels that of public education. This includes elementary, junior high and senior high schools, elementary and secondary academies administration buildings, garages and adult education centers. If an elementary or secondary school is affiliated with a church, its value must be entered as this code rather than 0600 (Church Property). Private preparatory academies must also be included in this code.

Exemption Code 400: Public Hospitals

Public hospitals are exempt under M.S. 272.02, subd. 4.

Exemption Code 0410: Private Hospitals

Property owned and used by hospitals that are open to the general public but considered private because the hospital itself is not owned by a political subdivision of the State of Minnesota must be included in this code.

Exemption Code 0500: Colleges – public

The value of all post-secondary buildings and improvements, owned and used for education purposes by public colleges, universities, and seminaries of learning are listed as this code. This includes property used for computing resources to the University of Minnesota exempt under M.S. 272.02, subd. 21.

Exemption Code 0510: Colleges – private

The value of all post-secondary buildings and improvements, owned and used for educational purposes by non-public (private) academies, colleges, universities, and seminaries of learning are exempt and listed as this code, even though the institution may be privately owned and operated for profit.

Exemption Code 0520: Apprenticeship Training Facilities

By M.S. 272.02, subd. 86, the value of all or a portion of a building used exclusively for a state-approved apprenticeship program through the Department of Labor and Industry is exempt if all of the following apply:

- (1) It is owned and operated by a nonprofit corporation or non-profit trust for which participants receive no compensation
- (2) The program participants receive no compensation
- (3) It is located in one of these locations:
 - a. The Minneapolis and St. Paul standard metropolitan statistical area as determined by the 2000 federal census
 - b. A city outside the Minneapolis and St. Paul standard metropolitan statistical area that has a population of 7,400 or greater according to the most recent federal census
 - c. In a building previously owned by a school in a township with a population greater than 2,000 but less than 3,000 determined by the 2000 federal census

Note: In the first two location cases, the exemption includes up to five acres of the land on which the building is located. In the last case of location, up to ten acres of land is exempt.

Exemption Code 0600: Church Properties

All churches, church property, and houses of worship are exempt under M.S. 272.02, subd. 6. M.S. 272.02, subd. 74 also provides that, except for property leased or used for profit, personal and real property that a religious corporation necessarily uses for a religious purpose is also exempt. If a parsonage has been rented out to a private individual or corporation, it is not exempt and therefore would not be included. Real estate owned personally by a clergyman or property owned by an individual and used for church purposes is not exempt and therefore would not be included.

Exemption Code 0700: Charitable Institutions

Institutions of purely public charity are exempt under M.S. 272.02, subd. 7. This code should be used for these exempt properties. However, exemptions that are more specific are provided for several different non-profit and/or charitable entities and should use codes 0710 through 0790 when applicable. Any residences used by employees of charitable institutions are typically not exempt unless they are essential to the existence of the institution.

Exemption Code 0710: Emergency Shelters for Victims of Domestic Abuse

M.S. 272.02, subd. 13, provides an exemption for property used in a continuous program to provide emergency shelter for victims of domestic abuse.

Exemption Code 0720: Senior Citizens Facilities

M.S. 272.02, subd. 14, creates an exemption, subject to municipality approval, for property not exceeding one acre that is owned and operated by a senior citizen group and used primarily as a clubhouse, meeting facility, or recreational facility.

Exemption Code 0730: Transitional Housing Facilities

M.S. 272.02, subd. 20, provides an exemption for transitional housing facilities.

Exemption Code 0740: Ice Arenas and Baseball Parks Owned by Non-Profits

M.S. 272.02, subd. 25, provides exemptions for ice arenas and baseball parks used primarily for youth programs and amateurs.

Exemption Code 0750: Recreational Property for Vets in Superior National Forest

M.S. 272.02, subd. 27 and 81, provide exemptions for recreational property for use by disabled veterans and their families and should be reported using this code.

Exemption Code 0760: Agricultural Historical Societies

M.S. 272.02, subd. 49, provides an exemption for property owned by a nonprofit charitable or educational organization and used primarily for storing and exhibiting tools, equipment, and artifacts useful in providing an understanding of local or regional agricultural history. Primary use is determined each year.

Exemption Code 0770: Children Homes or Placement Corporations

M.S. 272.02, subd. 75, exempts property owned by a corporation formed for the purposes of either:

- Securing homes for orphaned, homeless, abandoned, neglected, or mistreated children
- Establishing and maintaining homes for those children

Exemption Code 0775: Child Care Facility

M.S. 272.02, subd. 103, provides exemptions for licensed childcare facilities owned and operated by nonprofit charitable organizations exempt under section 501(c)(3) of the Internal Revenue Code as long as the facility accepts families participating in the childcare assistance program under chapter 119B. Prior to the law change, nonprofit daycares had to meet the requirements of an Institution of Purely Public Charity (under M.S. 272.02, subd. 7 or Exemption Code 0770) to qualify for the exemption.

Exemption Code 0780: Specific Elderly Living Facilities

M.S. 272.02, subd. 66,94 and 105, provide exemptions for elderly living facilities that meet specific criteria and may be limited in application to a single property.

Exemption Code 0790: Nonprofit Nursing Homes

M.S. 272.02, subd. 90, provides an exemption for a nonprofit nursing home or boarding care facility that is exempt from federal income tax under section 501(c)(3) and meets either of the following requirements:

- Is certified to participate in the medical assistance program under title 19 of the Social Security Act
- Can certify to the commissioner of revenue that it does not discharge residents due to their inability to pay

Exemption Code 0800: Public Property

M.S. 272.02, subd. 8 exempts all property exclusively used for any public purpose. M.S. 272.02, subd. 30, also exempts government property under lease purchase agreements or installment purchase contracts.

Exemption Code 0810: Federal Property

All land and buildings owned by the Federal government must use this code. Examples of this are post offices, recruiting stations, armories owned by army reserve units and federal highway projects. Apportionment must be made if part of a federally owned building is rented to other outside interests. Property of certain federal agencies such as national banks is taxable on the terms and to the extent prescribed by Congress. These are excluded.

Exemption Code 0820: State Property

All land and buildings owned by the State of Minnesota must use this code. This includes exemptions under 272.02, subd. 18 (state leased lands). This must **not** include state hospitals since they must be recorded under "Hospitals". National Guard owned by the State or the Minnesota State Armory Building Commission must be included in this section.

Exemption Code 0830: County public service enterprises

Property used as service enterprise under M.S. 272.02, subd. 8 or 30.

Exemption Code 0840: County Property (all other)

This code should be used for all property not used as a service-enterprise. If a county facility, such as a courthouse, is shared with a municipal function, then an apportionment should be made between the parts. In addition, if a county facility is partially used by a non-exempt organization, then only that part which is exempt must be included. This code should also be used for fairgrounds.

Exemption Code 0850: Municipal Public Service Enterprises

The land and buildings of public services enterprises owned by cities and townships must use this code. Examples of such property are municipal light and water plants, telephone systems and municipal liquor stores. Exempt leaseholds of municipal airport property are considered a public service enterprise and are included here. Parking lots owned by a municipality for which a fee is charged for parking must also use this code.

Exemption Code 0860: Municipal Property (all other)

This code should be used for all non-service-enterprise property. If these city offices are contained in the same building with county offices, apportion the respective parts and enter them using the appropriate categories. Libraries and airports are not normally considered to be service enterprises or revenue producing even though a certain amount of money is received from users of these facilities. No fee is required for this service other than penalties for overdue books in the case of the library, and nominal charges for tying the plane down if one desires to leave the plane overnight at the airport. Also included here:

- Property of volunteer fire departments under M.S. 272.021
- Leased seasonal recreational land under M.S. 273.0213
- Unfinished sale or rental projects under M.S. 469.155 (see M.S. 272.02, subd. 60)
- Skyways and publicly owned parking structures under M.S. 469.127 (see M.S. 272.02, subd. 61)
- Municipal recreation facilities under M.S. 471.191, subd. 4 (see M.S. 272.02, subd. 62)
- Railroad wye connections (see M.S. 272.02, subd. 91)

Exemption Code 0870: Special Taxing Districts

Land and buildings owned by special taxing districts must be recorded using this code. Also included are exemptions under Western Lake Superior Sanitary Board (see M.S. 272.02, subd. 59) for:

- Unfinished sale or rental projects under M.S. 469.155 (see M.S. 272.02, subd. 60)
- HRA and tribal housing authority under M.S. 469.040 (see M.S. 272.02, subd. 76)
- Property of HRA under M.S. 469.042 and 469.043 (see M.S. 272.02, subd. 77)

Also note that 272.02, subd. 78 exempts property of regional railroad authorities, which continues to hold even if leased to a private railroad company that operates a railroad line.

Exemption Code 0880: Leased Seasonal-Recreational Land

This code should be used to identify lands that are qualified and elected by resolution by a country board for exemption. "Qualified lands" means the property is owned by a county, city, town or the state, is rented by the entity for noncommercial seasonal-recreational or noncommercial seasonal-recreational residential use and was exempt from property taxes payable in 2008. Lands owned by the

federal government and rented for the previously mentioned uses are exempt. This is in accordance with M.S. 272.0213.

Exemption Code 0900: Business Incubator Property (nonprofit)

M.S. 272.02, subd. 31, exempts business incubator property owned by nonprofit charitable organizations. This exemption expires after 2016.

Do not report exemptions for of Border City Development Zones, Job Zones, Agricultural Processing Zones, or the Biotech Zone.

Exemption Code 1000: Pollution Control Property

M.S. 272.02, subd. 10 and subd. 41 exempts pollution control property that should be reported using this code.

Exemption Code 1010: Ag Containment Facilities

M.S. 272.02, subd. 23 exempts agricultural containment facilities. These properties should use this code.

Exemption Code 1020: Manure Pits

M.S. 272.02, subd. 28 exempts manure pits operated in accordance with a permit from the Minnesota Pollution Control Agency.

Exemption Code 1030: Water and Wastewater Treatment Systems

M.S. 272.02, subd. 32 exempts wastewater treatment facilities meeting certain criteria. These exempt facilities should use this code. Water and wastewater treatment systems owned by municipalities should not be identified with this code and should remain grouped with other municipal property under code 0860.

Exemption Code 1040: Monosloped Roofs

A monosloped, single-pitched roof installed over a feedlot or manure storage area to prevent runoff is exempt.

Exemption Code 1100: Wetlands

Wetlands are exempt as defined in M.S. 272.02, subd. 11.

Exemption Code 1200: Native Prairie

Native prairie lands are exempt as determined by the Department of Natural Resources under M.S. 272.02, subd. 12.

Exemption Code 1300: Hydro Power Property

M.S. 272.02, subd. 15 exempts property used primarily for the production of hydroelectric or hydro mechanical power on public property and developed and operated according to section 103G.535.

Exemption Code 1310: Hot Water Heat by a Nonprofit Group

M.S. 272.02, subd. 17 exempts property owned and operated by a nonprofit and primarily used in the generation and distribution of hot water for heating buildings and structures.

Exemption Code 1320: Wind Energy Conversion Systems

M.S. 272.02, subd. 22 provides an exemption for wind energy conversion systems. Note that the exemption under M.S. 272.02 does not include land. Also, note that only real property is recorded, so the personal property of such systems is not reported.

Exemption Code 1330: Solar Energy Generating Systems

M.S. 272.02, subd. 24 exempts personal property consisting of solar energy generating systems, as defined in section 272.0295. If the real property where a solar energy generating system is located is used primarily for solar energy production subject to the production tax under section 272.0295, the real property must be classified as class 3a. If the real property where a solar energy generating system is located is not used primarily for solar energy production subject to the production tax under section 272.0295, the real property must be classified without regard to the system.

Exemption Code 1400: Miscellaneous

This is not intended to be an expansive miscellaneous category. We have identified nine standalone single exemptions that may fit in this category. There may be others in law or statute that we have not yet identified. We will follow up on any exempt parcels reported in this category to learn the nature of their exemption. The nine identified miscellaneous exemptions we have identified include:

Law or Statute	Exemption Description
M.S. 272.02, subd. 16	Satellite broadcasting facilities
M.S. 272.02, subd. 46	Residential buildings on temporary sites (allowable for only one assessment year after the date of initial construction)
M.S. 272.02, subd. 57	Comprehensive health association
M.S. 272.02, subd. 79	Spirit Mountain
M.S. 272.02, subd. 88	Fergus Falls Historical Zone
Minnesota Laws 2005, Chapter 152, article 1, section 38	RiverCentre Complex
M.S. 473.753	Minnesota Ballpark Authority
Minnesota Laws 2009, Ch. 88, art. 2, sec. 45	Minneapolis Convention Center Lease
Minnesota Laws 2013, Ch. 143, art. 4, sec. 41	St. Paul Saints ballpark and parking
Minnesota Laws 2013, Ch. 143, art. 4, sec. 41	Minneapolis Target Center and parking

It is possible there are other provisions that provide exemptions that have not been identified under other categories. These should be reported with this code and will be questioned so the exemptions can be identified.

Exemption Code 1410: Taconite Production Tax Land and Building Only

M.S. 272.02 subd. 73 exempts real property described in section 298.25 to the extent the tax on taconite and iron sulphides under section 298.24 is described as being in lieu of other taxes on such property. Deposits of mineral, metal, or energy resources the mining of which is subject to taxation under section 298.015 are exempt.

Exemption Code 1420: Modular Homes used as Models

Modular home models are exempt as defined in M.S. 272.02, subd. 85.

Exemption Code 1430: Mining property subject to net proceeds tax

This code should be used to identify exempt properties used in the business of mining that is subject to the net proceeds tax under M.S. 298.015. Such properties include deposits of ores, metals, and minerals and the lands in which they are contained, all real property used in mining, quarrying, producing, or refining ores, minerals or metals, including lands occupied by or used in connection with the mining, quarrying, production or ore refining facilities, and concentrate. The exemption applies for each year that a person subject to tax uses the property for such activities.

Exemption Code 1440: Tax Forfeited Land not qualifying for Payment-in-Lieu of Taxes (PILT) for Natural Resource Lands

Record here any tax forfeited land that does not qualify and meet the definition for natural resource lands receiving PILT payments as recorded in Exemption codes 1500 to 1590 and defined in M.S. 477A.11 subd. 4, such as platted land within city boundaries. In those cases, the value of the parcel should be recorded here. If the property would be considered 2a, 2b or 2c property, then the acreage of the property should also be recorded.

Exemption Code 1500: Minnesota Department of Natural Resources Natural Resource Lands qualifying for PILT

Natural resource lands that have acreages and appraised values that receive payments-in-lieu of taxes to offset the costs of maintaining, and the loss of tax base from, these lands from the DNR. If possible, assign the codes for the specific type of natural resource land receiving the payment in codes 1510 to 1590, rather than utilizing code 1500. For further details regarding these payments reference the Determination and County Apportionment of Payment Amounts documentation.

Exemption Code 1510: DNR PILT for Acquired Natural Resource Lands not in a Consolidated Conservation Area

These are natural resource lands not located within a Consolidated Conservation area as defined in M.S. 477A.12, subd. 1, clause 8, that are either:

- Land, other than wildlife management land, presently administered by the DNR in which the state acquired by purchase, condemnation, or gift, a fee title interest in lands which were previously privately owned.
- Lands acquired by the state under chapter 84A that are designated as state parks, state recreation areas, scientific and natural areas, or wildlife management areas.

If these lands are located within a Consolidated Conservation area, then record the values in Exemption code 1515.

Exemption Code 1515: DNR PILT for Acquired Natural Resource Lands in a Consolidated Conservation Area

These are natural resource lands located within a Consolidated Conservation area as defined in M.S. 477A.12, subd. 1, clause 8, that are either:

- Land, other than wildlife management land, presently administered by the DNR in which the state acquired by purchase, condemnation, or gift, a fee title interest in lands which were previously privately owned.
- Lands acquired by the state under chapter 84A that are designated as state parks, state recreation areas, scientific and natural areas, or wildlife management areas.

If these lands are not located within a Consolidated Conservation area, then record the values in Exemption code 1510.

Exemption Code 1520: DNR PILT for Wildlife Management Lands

Any land administered by the Minnesota Department of Natural Resources (DNR) in which the state acquired, from a private owner by purchase, condemnation, or gift, a fee interest under the authority granted in chapter 94 or 97A for wildlife management purposes and actually used as a wildlife management area.

Exemption Code 1530: DNR PILT for County Administered Other 'Natural Resource' Lands

Any tax forfeited lands owned by the state, not including acquired natural resource lands that are administered by the county

Exemption Code 1540: DNR PILT for DNR Administered Other 'Natural Resource' Lands not in a Consolidated Conservation Area

Any lands that are administered by the DNR, not including acquired natural resource lands, and not located within a Consolidated Conservation area as defined in M.S. 477A.12, subd. 1, clause 8, that are either:

- Presently owned in fee title by the state, not including acquired natural resource land or wildlife management land.
- Tax forfeited lands, other than platted lots within a city, which are owned by the state.

If these lands are located within a Consolidated Conservation area, then record the values in Exemption code 1555.

Exemption Code 1545: DNR PILT for DNR Administered Other 'Natural Resource' Lands in a Consolidated Conservation Area

Any lands that are administered by the DNR, not including acquired natural resource lands, and located within a Consolidated Conservation area as defined in M.S. 477A.12, subd. 1, clause 8, that are for either:

- Presently owned in fee title by the state, not including acquired natural resource land or wildlife management land.

- Tax forfeited lands, other than platted lots within a city, which are owned by the state.

If these lands are not located within a Consolidated Conservation area, then record the values in Exemption code 1550.

Exemption Code 1550: DNR PILT for Land Utilization Project Land

Any land that is leased by the state from the United States through the United States Secretary of Agriculture according to Title III of the Bankhead Jones Farm Tenant Act and that is administered by the Department of Natural Resources.

Exemption Code 1560: DNR PILT for Military Game Refuge Land

Any land owned in fee by another state agency for military purposes and designated as a state game refuge under section 97A.085. These lands currently exist solely within Camp Ripley.

Exemption Code 1570: DNR PILT for Transportation Wetland

Any land administered by the Department of Transportation in which the state acquired, by purchase from a private owner, a fee title interest in over 500 acres of land within a county to replace wetland losses from transportation projects. These lands currently exist solely within Polk County.

Exemption Code 1580: DNR PILT for Lake Vermillion and Soudan Underground Mine lands

Any state-owned land within the boundary of Lake Vermillion-Soudan Underground Mine State Park, established in section 85.012, subdivision 38a.

Exemption Code 1600: Payment-in-Lieu of Taxes for Other Lands

Property may receive payment-in-lieu of taxes from other lands other than for natural resource lands recorded in Exemption codes 1500 to 1590. If possible, assign the codes for the specific type of natural resource land receiving the payment in codes 1610 to 1690, rather than utilizing code 1600.

Exemption Code 1610: PILT for Actively Mined Property

Properties that are currently in the process of having the removal of topsoil and overburden in preparation for excavation or excavation of minerals. Do not include any properties that are reported under Exemption code 1410 or 1430. These properties usually pay a Production Tax or Net Proceeds Tax in lieu of a property tax (see Minnesota Mining Tax Guide for further details). Do not include a commercial aggregate deposit as defined in M.S. 273.13 subd. 23, paragraph (m), as these properties convert into Class 3a Commercial or Industrial property when actively mined as stated in M.S. 273.13 subd. 23, paragraph (n).

Exemption Code 1620: PILT for Auxiliary Forests

Auxiliary forests, as used in relation to state forest, and includes any privately owned tract of land. These include roads and camp or work sites, set apart for the production of timber or forest products under sections 88.49 to 88.53. The Minnesota Tree Growth Tax Law was repealed in 2001 and is no longer a valid reason for property tax exemption.

Exemption Code 1630: PILT for Rural Electric Association/Cooperative Association Property

Cooperative associations organized under the provisions of Minnesota Laws 1923, Ch. 326, and related laws, and engaged in electrical heat, light, or power business upon a mutual, nonprofit, and cooperative plan in rural areas. These distribution lines are not reported under the property types shown in the Power Line Reporting section of the PRISM Reporting Example document and are further defined in M.S. 273.40 and 273.41.

Exemption Code 1640: PILT for State and Political Subdivision Property

When the state or a political subdivision of the state, except the Minnesota Department of Transportation, acquires a fee interest in property before forfeiture, by any means, provision must be made to pay all taxes, including all unpaid special assessments and future installments, unpaid on the property at the date of acquisition (M.S. 272.68, subd. 3).

Exemption Code 1650: PILT for Low Income Housing HRA Property (with Shelter Rents)

After a low-income housing project or a housing development project carried on under sections 469.016 to 469.026 has become occupied, in whole or in part, an authority must file with the assessor, a statement of the aggregate shelter rentals of that project collected during the preceding calendar year to be collected in lieu of ad valorem property taxes by April 15 of each year.

Exemption Code 1660: PILT for Severed Mineral Interests

M.S. 273.165 defines severed mineral interests as an interest in any minerals, including but not limited to gas, coal, oil, or other similar interest in real estate, which is owned separately and apart from the fee title to the surface of such real property. See Minnesota Mining Tax Guide for further details.

Exemption Code 9000: Other Non-Ad Valorem Property Tax Property

Other Minnesota statutes and laws could exempt a parcel from paying ad valorem property taxes but are not yet included in this list of Exemption codes. Use Exemption code 9000 if that occurs and let the Department of Revenue know of the situation so a code may be added for future submissions.

Valuation Modifier Type

The Valuation Modifier Type Code table contains the state-assigned codes associated with the exclusion, deferment, reduction, or special program that modifies the value of the identified property.

Modifier Type Code: 01 Mold Exclusion

M.S. 273.11, subd. 21 provides for a reduction in market value for homestead properties that have been damaged by mold. For the property to receive this exclusion, the owner of the homestead property must apply in writing to the assessor. If the property owner applies for the exclusion between January 1 and June 30 of any year, the reduction applies for taxes payable in the following year. If the property owner applies for the exclusion between July 1 and December 31 of any year, the reduction applies for taxes payable in the second following year.

Modifier Type Code: 02 & 03 Exclusion for Veterans with Disability – Full & Partial

M.S. 273.13., subd. 34 provides market value exclusion for veterans with disability, their primary family caregivers, and surviving spouses of qualified veterans or those veterans killed in action. All or portion of the market value of property owned by a veteran and serving as the veteran's homestead is excluded in determining the property's taxable market value (TMV) if the veteran has a service-connected disability of 70 percent or more. There are two different levels of exclusion:

1. For veterans with 70 to 100% service-connected disability, a market value exclusion of \$150,000 on homestead property. This should be reported under Modifier Type code 03: Partial.
2. For veterans with total (100%) and permanent service-connected disability, a market value exclusion of \$300,000 on homestead property. This should be reported under Modifier Type code 02: Full.

Modifier Type Code: 04 Green Acres Deferment

M.S. 273.111 provides for deferment of assessment and taxes payable on farmlands. The Green Acres law requires assessors to look at qualifying agricultural property in two ways. First, the assessor must value the property according to its highest and best use. Then the assessor must determine the agricultural value of the property based on Department of Revenue guidance. If the agricultural value, as determined by the Department of Revenue, is below the highest and best use value, the assessor must use the agricultural value for tax purposes.

Modifier Type Code: 05 Metropolitan Agricultural Preserves

M.S. 473H establishes the Metropolitan Agricultural Preserves Act to encourage agricultural use retention on land specifically located close to the Minneapolis-St. Paul Metropolitan Area. The tax due and payable by the owner of the land valued as Ag Preserve Land and non-residential buildings will be the amount determined by the county auditor, whichever is less:

1. The tax on Ag Preserve land and non-residential buildings, determined by multiplying the net tax capacity (NTC) by the total local tax rate, subtracting \$1.50 per acre of land in the preserve.
2. The maximum property tax on Ag Preserve land and non-residential buildings, determined by multiplying the NTC by 105% of the previous year's statewide average local tax rate levied on property located within townships for all purposes.

Modifier Type Code: 06 Open Space Deferment

M.S. 273.112 provides for deferment of the market value that exceeds the open space use value, and its associated taxes. Open Space property is valued solely with reference to its appropriate private outdoor, recreational, open space and park land classification and value. The tax imposed by the Minnesota Open Space Property Tax Law is a lien on the property assessed to the same extent and duration as other taxes imposed on property in the state. When real property that is or has been valued and assessed according to the Open Space law no longer qualifies, that portion which no longer qualifies is to be subject to additional taxes in the amount equal to the taxes that were deferred.

Modifier Type Code: 07 Plat Law Exclusion

M.S. 273.11, subd. 14a and 14b provides property tax exclusion for vacant land platted on or after August 1, 2001. Plat law excludes increases in property value that are associated with platting property. Depending on the county, the value increase is phased in on a three year or seven-year phase-in schedule.

Modifier Type Code: 08 Homestead Market Value Exclusion

M.S. 273.13, subd. 35 provides a homestead market value exclusion. Qualifying property includes homestead property classifies as 1a (residential), 1b (Homestead for Persons Who Are Blind or Have a Disability), 2a (agricultural HGA), and 4d2 (Low Income Community Land Trust). For a homestead valued at \$95,000 or less, the exclusion is 40% of market value, yielding a maximum exclusion of \$38,000 at \$95,000 of market value. For a homestead valued between \$95,000 and \$517,200, the exclusion is \$38,000 minus nine percent of the valuation over \$95,000. For a homestead valued at \$517,200 or more, there is no valuation exclusion.

Homestead Market Value	Exclusion
\$95,000 or less	40% of market value, maximum exclusion of \$38,000
\$95,000-\$517,200	\$38,000 minus 9% of the valuation over \$95,000
\$517,200 or more	No exclusion

Modifier Type Code: 09 Rural Preserve Deferment

M.S. 273.114 provides for a deferment of assessment and taxes payable on class 2b rural vacant lands whose valuations reflect prices in excess of non-productive rural vacant land value due to non-agricultural factors. The difference between the tax based on the rural vacant land value and the tax based on the market value (as development land) is the amount of tax that is deferred due to Rural Preserve.

Modifier Type Code: 12 to 16 Contamination Market Value at 100%, 50%, 25%, 12.5%, 0%

M.S. 270.91 – 270.98 provide for the contamination tax annually imposed on the contaminated value of taxable real property. The assessor establishes any applicable contamination value and then provides the appropriate contamination tax rate to the auditor.

Clean-up Status	Tax Rate	
	Responsible Party	Non-Responsible Party
No clean-up or clean-up plan	100%	25%
Plan approved, or contaminants are asbestos, and an abatement plan is in place	50%	12.5%
Clean-up done	No contamination tax	No contamination tax

Modifier Type Code: 17 Aggregate Resources Preserves

M.S. 273.1115 provides deferment of assessment and taxes payable for certain properties containing commercial aggregate deposits not being actively mined whose valuations reflect prices as if the land was being used for some other purpose other than agricultural use.

Modifier Type Code: 20 County Conservation Program

M.S. 273.119 allows for land located in an agricultural preserve created under chapter 40A to be eligible for a credit (see Taxation Modifiers). As a result, the qualifying estimated market value (EMV) and acreage needs to be tracked in the Valuation Modifier table in order to calculate the credit reflected in Taxation Modifiers.

Modifier Type Code: 21 TIF Non-Qualifying NTC

A parcel should be either completely in or out of a TIF District. In rare situations (such as an error in taxation or in the TIF Plan) a portion of the parcel's NTC does not qualify for the TIF District. In these situations, the non-qualifying portion should split off into a new parcel. Until this is done, the non-qualifying NTC should be reported as a valuation modifier so that the current NTC does of the parcel is calculated correctly. Once the parcel subdivision is made this NTC no longer needs to be reported separately as a modifier.

Taxation Modifier Type

The state-assigned codes associated with the exclusion or credit that modifies the tax of the identified parcel.

Property Type

The state-assigned code representing the property classification(s) and program(s) that identify the specific breakdowns of EMV that will later receive unique rates and/or tiers for calculating the TMV, NTC and referendum market value (RMV).

Property Subtype

The state-assigned codes capturing further real and personal property stratifications of the Property Type codes.

Property Subtype Code A01: Real Property

Includes the land and all:

- Buildings, structures, improvements, or other fixtures on the land
- Rights and privileges belonging or appertaining to the land
- Mines, minerals, quarries, trees, etc. on or under the land

Expressed otherwise, real property refers to the interests, and benefits connected with real estate—identified parcels or tracts of land and any improvements— including the right to occupy the real estate, sell it, lease it, enter it, give it away, borrow against it, or to exercise any one or all of the rights. (See M.S. 272.03, subd. 1, for further definition.)

Property Subtype Code B01: Personal Property – Machinery, Implements, and/or Tools

All machinery, tools, and implements that are not considered real property (i.e. that is movable without causing damage to itself or the real estate). The utility or pipeline tools and machinery that are considered as real property are not included here but as Real Property.

Property Subtype Code B02: Personal Property – Buildings, Structures, and Other Improvements on Privately Leased Land

All buildings, structures and other improvements that are not considered real property (i.e. that are movable without causing damage to itself or the real estate) that are located on privately owned land leased to a separate entity.

Property Subtype Code B03: Personal Property – Buildings, Structures, and Other Improvements on Publicly Leased Land

All buildings, structures and other improvements that are not considered real property (i.e. that are movable without causing damage to itself or the real estate) that are located on publicly owned land leased to a separate entity. Publicly owned land refers to land that is owned by, but not limited to the federal government, the state of Minnesota, and any other local government.

Property Subtype Code B04: Personal Property – Buildings, Structures, and Other Improvements situated on Railroad Right-of-Way or Station Grounds and Not Owned by the Railroad Company

All buildings, structures and other improvements that are not considered real property (i.e. that are movable without causing damage to itself or the real estate) that are located on a railroad right-of way or station ground lands that are leased to a separate non-railroad entity.

Property Subtype Code B05: Personal Property – Agricultural Land Exempt from Taxation under M.S. 272.01 but Leased and Taxable under M.S. 273. 19

All buildings, structures and other improvements that are not considered real property (i.e. that are movable without causing damage to itself or the real estate) that are located on land that would be considered exempt from taxation under M.S. 272.01, but when the land is leased to a separate entity it becomes taxable under M.S. 273.19.

Property Subtype Code B99: Personal Property - Other

All other forms of property that are not considered real property (i.e. that are movable without causing damage to itself or the real estate) and that does not match another subtype of personal property.

Property Subtype Code C01: Manufactured Home

Use this property type only in submission four to indicate that the property type involved is a manufactured home. If the manufactured home is “attached” to real property then report the parcel in submissions one, two and three and use the appropriate Property Subtype code.

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 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

Classification Subtype

Classification Subtype codes are used to report additional equalization breakdowns of the EMV reflected in the Taxable Property table. Currently, PRISM only requires reporting of Classification Subtype codes on real property (Property Subtype code = A01) with the following property types:

Classification Subtype Codes	Property Type
A12: Agricultural	Agricultural Homestead – Remaining
A22: Agricultural	Homestead for Persons who are Blind or have a Disability – Remaining
A30: Agricultural	Farming Entity
A43: Agricultural	NonHomestead – Remaining
B10: Rural Vacant	Agricultural Homestead
B20: Rural Vacant	Homestead for Persons who are Blind or have a Disability
B30: Rural Vacant	Farming Entity
B50: Rural Vacant	Remaining

Classification subtypes should be reported as if they were additional breakdowns of their respective property type. For example, a property that contains only agricultural property (A12, A22, A30, and A43) should reflect only 2a classification subtypes for equalization value (A00 through A08). Similarly, if a property is reflecting the majority of its value as Rural Vacant Land (B10, B20, B30, B50) then the same majority of the equalization value should be reported under the 2b classification subtypes (B00 through B08).

Classification Subtype A01, B01: 2a, 2b – Tillable

Real estate devoted to, or cultivated productively for, the annual growing of agricultural products.

Classification Subtype A02, B02: 2a, 2b – Pasture

Non-tilled real estate on which grass or other vegetation eaten as food by grazing animals grows, which is set aside for use by domestic grazing animals as part of a farm or ranch. (This usually requires fencing to restrict animal movement. Pastureland may include stands of trees if used for grazing by domestic animals.)

Classification Subtype A03, B03: 2a, 2b – Meadow

Non-tilled real estate serving as a habitat of rolling or flat terrain where grasses predominate, typically containing a significant variety of annual, biennial, and perennial plants. (Meadow is grass land from which hay could be cut, distinguished from tilled land where alfalfa has been sown.)

Classification Subtype A04, B04: 2a, 2b – Woods

Non-tillable real estate having stands of trees, including integral open space, and including felled areas that are waiting restocking. Woodlands may support an understory of shrubs, herbs, or grasses. (Some stands of trees could be considered “pasture” if used for grazing by domestic animals.)

Classification Subtype A05, B05: 2a, 2b – Waste

Waste land is defined as non-tillable real estate that cannot be used economically for agricultural use or production. Such land types include but are not limited to, blowouts, river wash, marshes, swamps, sloughs (including wetlands covered all or part of the year with water, but not so deeply or permanently as to be classified as water surface per se), badlands, steep hillside, large deep gullies (including streambeds and banks, bluffs, and rock land).

Classification Subtype A06, B06: 2a, 2b – Additional Site

Building site acres in excess of “1st acre site”.

Classification Subtype A07, B07: 2a, 2b – Ditch/Road

Road, road right-of-way and ditch acres that are included in deeded acres.

Classification Subtype A08, B08: 2a, 2b – Other

Any 2a or 2b land not included in the following categories: Tilled, Pasture, Meadow, Woods, Waste, Exempt Wetland, Exempt Native Prairie, Building Site, Additional Site or Ditches and Roads.

Exempt Wetland:

Exempt Wetland is tracked in the Exempt Property table in the Valuation tree (A130). As defined by M.S. 272.02 subd. 11, “wetlands” means:

- (i) Land described in section 103G.005, subdivision 15a (as public wetlands)
- (ii) Land which is mostly under water, produces little if any income, and has no use except for wildlife or water conservation purposes, provided it is preserved in its natural condition and drainage of it would be legal, feasible, and economically practical for the production of livestock, dairy animals, poultry, fruit, vegetables, forage and grains, except wild rice
- (iii) Land in a wetland preservation area under sections 103F.612 to 103F.616.

“Wetlands” under clauses (i) and (ii) include adjacent land which is not suitable for agricultural purposes due to the presence of the wetlands, but do not include woody swamps containing shrubs or trees, wet meadows, meandered water, streams, rivers, and floodplains or river bottoms. Exemption of wetlands from taxation under this section must not grant the public any additional or greater right of access to the wetlands or diminish any right of ownership to the wetlands.

Exempt Native Prairie:

Exempt Native Prairie is tracked in the Exempt Property table in the Valuation tree (A130). As defined by M.S. 272.02 subd. 12: The commissioner of the Department of Natural Resources determines lands in the state that are native prairie and will notify the county assessor of each county in which the lands are located. Pastureland used for livestock grazing purposes are not considered native prairie for the purposes of this subdivision.

Taxation Modifier Type

The Taxation Modifier Type Code table contains the state-assigned codes associated with the exclusion or credit that modifies the tax of the identified parcel.

Modifier Type Code: 01 Agricultural Preserve Credit

M.S. 473H.10 provides a credit to enable farmers near urban areas who want to continue farming to do so on equal footing with farmers unaffected by urban expansion. The amount of reduction in taxes resulting from the property being included in an agricultural preserve is the Ag Preserve credit. The credit amount equals the larger credit amount resulting from these two methods:

- The current year local tax rate less the ag preserve base rate multiplied by the NTC
- \$1.50 multiplied by the number of qualifying acres

Modifier Type Code: 02 Agricultural Homestead Credit

M.S. 273.1384, subd. 2 provides for the Agricultural Homestead credit for property classified as an agricultural homestead under section 273.12, subdivision 23, paragraph (a). The credit equals 0.3% of the first \$115,000 of the property's agricultural credit market value plus 0.1% of the property's agricultural credit market value in excess of \$115,000. The credit reaches a maximum of \$490 at a market value of \$260,000, and then levels-off (i.e., the maximum credit is not reduced).

Modifier Type Code: 03 Bovine Tuberculosis Zone Credit

M.S. 273.113 establishes the Bovine Tuberculosis Zone credit to provide property tax relief to agricultural or rural vacant land that is located within a bovine tuberculosis modified accredited zone as designated by the Board of Animal Health. Currently, there are no active zones within Minnesota. Properties within an active zone receive a credit equal to the greater of either:

- \$5 per acre on the first 160 acres of the property where a herd had been located
- \$5 per acre times five acres times the highest number of animals tested on the property for bovine tuberculosis in a whole-herd test.

The credit cannot exceed the tax payable on the property, excluding the tax attributable to residential structures.

Modifier Type Code: 04 County Conservation Program Credit

M.S. 273.119 provides for the County Conservation Program credit as a means of promoting agricultural land use in non-metro counties (currently only Waseca, Winona and Wright counties qualify). Land located in an agricultural preserve created under M.S. Chapter 40A is eligible for the credit. The credit is equal to \$1.50 per acre of qualified land.

Modifier Type Code: 05 Disaster Credit

M.S. 273.1234 provides for disaster credit for homestead property in a disaster or emergency area that is physically damaged. Homestead property eligible for homestead disaster credits includes a homestead dwelling that is classified as class 1a, 1b, 1c, or 2a property or a manufactured home or section home used as a homestead and taxed according to section 273.125 subdivision 8, paragraph (b), (c), or (d). The credit is equal to the difference between the net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage

occurred, and the net tax computed using the reassessed market value. There is no maximum credit limit.

Modifier Type Code: 06 Disparity Reduction Credit

M.S. 273.1398, subd. 4 established the disparity reduction. Class 4a, 3a, and 3b properties qualify for the credit if they are located in certain border cities. The credit is the difference between the tax determined using the general tax procedures (including any tax based on referendum market value (RMV) and the state levy) and the tax that would be determined by multiplying the property's market value by 1.6%.

Modifier Type Code: 07 Local Option Disaster Credit (Reimbursed)

M.S. 273.1235 allows the county board to grant a credit for taxes payable in the year following the year in which the damage or destruction occurred for 1) homestead properties that do not qualify for a homestead disaster credit under M.S. 273.1234, and 2) non-homestead property. For local option disaster credits granted to properties located within a disaster area, the credit is the difference between

1. The net tax on the property computed using the market value of the property established for the January 2 assessment in the year in which the damage occurred
2. The net tax computed using the reassessed market value

The county auditor must certify the credits granted to the commissioner of revenue for reimbursement.

Modifier Type Code: 08 Power Line Credit

M.S. 273.42, subd. 2 provides a credit for certain classes of property that are crossed by newer (construction commenced July 1, 1974) high-voltage (200 kV or more) transmission lines. In cities and organized townships, the credit for each property is its fraction of the total length of the line within the boundaries of the UTA multiplied by 10% of the tax on the line in the jurisdiction. In unorganized townships, the fraction is the length of the line over the property divided by the total length across all unorganized townships in the county multiplied by the 10% of the power line tax receipts raised by the countywide rate.

Modifier Type Code: 09 & 10 Taconite Homestead Credit 57% & 66%

M.S. 273.135 established the Taconite Homestead Credit to benefit Iron Range homeowners, where taconite production companies pay a production tax in lieu of certain property taxes. Homestead property located within a taconite tax relief area is eligible to receive the taconite homestead credit. There are two levels of credits:

- A homestead property located in a municipality that meets certain criteria is eligible for a credit of 66% of the tax, a maximum amount of \$515.00
- A homestead property that is located outside the boundaries of these municipalities but within a qualifying district will receive a credit equal to 57% of the tax, to a maximum amount of \$515.00.

Modifier Type Code: 11 to 21, and 26 TIF Credits

The amount of each credit to be sent entirely to the tax increment financing (TIF) districts.

Modifier Type Code: 22 Local Option Disaster Credit (Unreimbursed)

M.S. 273.1235 allows the county board to grant a credit for taxes payable in the year following the year in which the damage or destruction occurred for other homestead and non-homestead property **not** located within a named disaster or emergency area. The credit is equal to the result obtained by multiplying the difference in the net tax on the property computed using the market value of the property established for the January 2nd assessment of the year of the damage and as computed using the reassessed value times a fraction (numerator is the number of full months the structure was not usable, and denominator is 12). No reimbursement is made by the State of Minnesota.

Modifier Type Code: 23 Residential Homestead Market Value Credit

The residential homestead market value credit was established in 2001 and was converted into a property tax exclusion by the 2011 legislature. This modifier will rarely be used. It is included here for court cases that may require a prior year adjustment for this credit.

Modifier Type Code: 24 Supplemental Agricultural Homestead Credit

A law signed on May 20, 2014 provided a supplemental agricultural homestead credit for taxes payable in 2014. Since a taxpayer can claim this credit within two years of the law, this field has been created for use as a Prior Year Taxation Modifier only. The maximum credit allowable per person is \$205 and the taxpayer must not owe any delinquent property taxes when claiming the credit. This credit is expected to expire from PRISM in the fall of 2017.

Modifier Type Code: 25 School Bond Credit

M.S. 273.1387 established a school building bond agricultural credit for taxes payable in 2018 for all class 2a, 2b, and 2c property under section 273.13, subdivision 23, other than property consisting of the house, garage, and first acre of land (HGA). For each qualifying property, this credit is equal to 40% of the property's eligible NTC multiplied by the school debt tax rate determined under section 275.08, subdivision 1b.

Modifier Type Code: 99 Other County Auditor Approved Modification (Unreimbursed)

This code is a catch-all for when the county auditor determines that a taxpayer's tax statement net tax amount (NTC or RMV) needs to be adjusted under reasons not defined through a statutorily defined credit or reimbursement. Any changes made under this code are not reimbursable by the state and will appear on the submission review report for confirmation.

Water Type

Lake with valid DNR Water Code

Property physically located on, or having immediate access to, a lake with a valid DNR Water Code. Property with this code will be considered on-water for the Sales Ratio Study.

River with valid DNR Water Code

Property physically located on, or having immediate access to, a river with a valid DNR Water Code. Property with this code will be considered on-water for the Sales Ratio Study.

Swamp or Slough

Property physically located on, or having immediate access to, a swamp or slough. Property with this code will not be considered on-water for the Sales Ratio Study. If a swamp or slough may add value to the property, talk with your Property Tax Compliance Officer to determine whether or not the property should be considered with Other Water Influence.

Other Water Influence

Property that does not qualify for the other indicator types, but that does have some sort of water influence. Property with this code will be considered on-water for the Sales Ratio Study. Examples of property with other water influence include:

- Property located on a pond
- Property located on a smaller stream, creek, or brook
- Property with shared access to a body of water, such as a condominium
- Property located across a road with no dock and no egress accessibility

Pond, Creek or Stream

Property physically located on a pond, creek, stream, or other small body of water. These bodies of water should not have DNR issued IDs. Anything with a valid DNR issued ID should be reported as a lake or river.

Preferential Entity Type

A single parcel or group of ‘contiguous’ parcels that either due to its classification or due to enrollment in a special program receives a preferred NTC rate. That preferred rate is then applied to the TMV for that entity up to a set value limit, or tier limit. For further details regarding the different preferential entity programs, refer to the Linking by Record section of the PRISM Reporting Examples document.

Preferential Entity Type 01: Residential Homestead

The first \$500,000 of market value of Residential Homesteads (Class 1a) has a net class rate of 1.00%. Any market value exceeding \$500,000 has a class rate of 1.25%.

Preferential Entity Type 02: Agricultural Homestead

Agricultural land, as defined in M.S. 273.13, includes contiguous acreage of ten acres or more and may be on multiple adjacent parcels under the same ownership. Since the remainder of a farm beyond the HGA has a first-tier break, chaining is also needed to apply this to the farm as a whole. Special agricultural homesteads (aka “actively farming” homesteads) contain a provision that the owners must live within four townships or cities from the agricultural property that is being farmed. These records must recognize this link.

The Department of Revenue annually adjusts the first-tier valuation limit for agricultural homestead property, as required by law. The first tier of value has a lower-class rate (0.50%) than the remaining value above the limit.

Preferential Entity Type 03 & Type 04: Commercial Entity & Industrial Entity

The first \$150,000 of market value for Commercial or Industrial properties has a net class rate of 1.50%. Any market value exceeding \$150,000 has a class rate of 2.00%. The definition of class 3 requires that in the case of contiguous parcels of property owned by the same person or entity, the “preferred” benefit (i.e. the lower-class rate) for the first tier of value can be applied once for the group of parcels as a whole. (The exception to this is that each separate business may receive the first-tier reduced class rate if the contiguous property owned by the same person or entity contains separate businesses in separate structures).

For industrial properties, the first-tier rate of the first \$150,000 applies per county, per county. This means a company’s lines are aggregated and not treated individually. This also means that in some cases the preferred rate is applied to transmission and distribution lines but in other cases may apply to other property that the company owns instead of being applied to the transmission and distribution lines.

Special Assessment Type

The state-assigned code associated with the Special Assessment type.

County Special Assessment

M.S. 429 and 103E provides for specific improvement projects that provide benefit to properties within a county to be assessed for a portion or all of the project’s costs.

City/Township Special Assessment

M.S. 429 and 103E provides for specific improvement projects that provide benefit to properties within a city/township to be assessed for a portion or all of the project’s costs.

Special Taxing District Special Assessment

M.S. 429 and 103E provides for specific improvement projects that provide benefit to properties within a special taxing district to be assessed for a portion or all of the project’s costs.

Other Service District Special Assessment

M.S. 429 and 103E provides for specific improvement projects that provide benefit to properties within an area that is not defined by the boundaries of any individual taxing authority to be assessed for a portion or all of the project’s costs.

Contamination Tax at 100%

This contamination tax rate applies any Contamination NTC on the parcel if one of these scenarios are true:

- There is no cleanup or cleanup plan, or asbestos abatement plan, and the owner and/or operator is a responsible party.
- The owner does not supply the required documents to the assessor to qualify for a lower tax rate.

Contamination Tax at 50%

This contamination tax rate applies any Contamination NTC on the parcel if all of the following conditions are true:

- There is a response action plan or asbestos abatement plan, and the owner and/or operator is a responsible party.
- The property owner provides the assessor with a copy of the response action plan approved by the Minnesota Pollution Control Agency (MPCA) or the Minnesota Department of Agriculture (MDA), unless the contaminants are asbestos, and an affidavit indicating when work under the response action plan began.

Contamination Tax at 25%

This contamination tax rate applies any Contamination NTC on the parcel if the following conditions are true:

- There is no cleanup or cleanup plan, or asbestos abatement plan, and the owner and/or operator is not a responsible party.
- The property owner provides the assessor, by July 1 of the assessment year, with a copy of the determination by the MPCA or the MDA that the property owner (and the operator, if there is one) is not a responsible party.

Contamination Tax at 12.5%

This contamination tax rate applies any Contamination NTC on the parcel if the following conditions are true:

- There is a response action plan or asbestos abatement plan, and the owner and/or operator is not a responsible party.
- The property owner provides the assessor with a copy of the response action plan approved by the MPCA or the MDA (unless the contaminants are asbestos) and an affidavit indicating when work under the response action plan began.
The property owner provides the assessor, by July 1 of the assessment year, with a copy of the determination by the MPCA or the MDA that the property owner (and the operator, if there is one) is not a responsible party.

TIF District Modifier Type

The state-assigned TIF District Modifier codes used to identify the NTC adjustments between the NTC Change (E050-05) and the Retained Captured NTC (E050-06).

Captured Fiscal Disparity NTC Adjustment

The fiscal disparity NTC amount captured for the TIF district rather than being contributed to the fiscal disparities pool. Only the districts for the Mall of America (1-c and 1-6) in the Bloomington TIF district are eligible to capture this NTC. Note that since the taxes from this adjustment are calculated using the area-wide rate and not the local tax rate, the NTC reported is used for informational purposes only and should not affect the NTC Change.

Fiscal Disparity NTC Adjustment

The NTC reduction amount for districts that elected to contribute to the fiscal disparities program through the reduction of captured NTC. Municipalities within the seven-county Metropolitan area and within the Iron Range fiscal disparities area may elect to have their TIF districts contribute to the fiscal disparities program through the reduction of captured NTC.

Shared NTC Adjustment

The amount of the NTC change that is actually shared with local taxing districts. The 1979 TIF district law provides that an increment district may stipulate in its tax increment plan that it will share a portion of its NTC change with local taxing authorities.

Prior Year NTC Adjustment

The prior year NTC adjustment relating to an overstatement or understatement of a prior year's NTC change.

It is negative if the prior year adjustment is a reduction to correct an overstated NTC. An adjustment to reduce the NTC change due to a prior year NTC change overstatement cannot exceed the NTC change after reductions for fiscal disparity NTC deduction and shared NTC values. A prior year adjustment to increase the NTC change is allowable even if the NTC change is zero. Whether the NTC change was originally calculated to be zero or negative does not matter.

The Prior Year NTC Adjustment is positive if the prior year adjustment is an increase to correct an understated NTC. The NTC reduction amount for districts that elected to contribute to the fiscal disparities program through the reduction of captured NTC. Municipalities within the Twin Cities Metropolitan area and within the Iron Range fiscal disparities area may elect to have their TIF districts contribute to the fiscal disparities program through the reduction of captured NTC.

District Original NTC Adjustment

The total original NTC for a TIF subdistrict may need an adjustment at the subdistrict level rather than at the parcel valuation level (E121-04). For example, if the original net tax capacity must be adjusted for parcels that were previously in the TIF subdistrict but no longer are as reflected in M.S. 469.175 subd. 4(e).

Hazardous Substance Subdistrict (HSS) NTC Adjustment

A TIF district may have one or more hazardous substance subdistricts (HSS) within a single TIF district. This code should be used to capture any adjustments to the HSS, not including the 'Clean-up Costs' which will have its own code.

TIF Correction of Errors Original NTC Adjustment

This code should be used if the original NTC needs to be altered for a TIF District for a TIF Correction of Errors at a TIF subdistrict level.

Hazardous Substance Subdistrict (HSS) Clean-Up Costs NTC Adjustment

When an HSS exists within a TIF district it is necessary to capture the estimated cost of removal or remedial actions to be taken within the HSS. This value will be used in conjunction with the original NTC of the HSS to calculate the Base Buydown of the HSS.

Undefined NTC Adjustment

The TIF Districts Modifier table was created after it was determined that there were additional modifiers to the NTC Change than were originally reported on the TIF Supplement to the Abstract of Tax Lists. This undefined field should only be used if a code does not currently exist to explain the change in NTC when a file has been submitted. Once the adjustment has been confirmed as allowable, a new code will then be created and must then be used for future submissions.

Excess TIF Tax Type

The excess TIF taxes are reported separately as a part of the TIF district taxes on the tax lists and not part of the county, city/township and school district taxes. As a result, the excess TIF taxes must be reported for the following jurisdiction groupings: County, City/Township, all general education levies for School Districts, and all remaining levies for School Districts. Special Taxing Districts do not currently qualify to receive excess tax increment.

TIF Subdistrict Type

These codes are used to further stratify the information regarding the information reported for a TIF Location/TIF District. If a TIF district expands its original boundaries or has an overlapping HSS, the information must be collected separately.

Initial TIF District (non-HSS)

The majority of the TIF districts reported by the counties fall under this code. There should not be any significant reporting changes for these types of TIF districts from previous PRISM submissions.

Expansion of TIF District (non-HSS)

For each TIF District Expansion a new table should be identified for information unique to that district. Since TIF District expansions do not alter the calculation of NTC change, retained captured NTC and TIF percentages, these fields should match the data reported for the Initial TIF District. The dates reflected in the TIF Subdistrict table, and information in subsequent tables (for instance, original total local tax rate, excess TIF tax amounts) will likely be specific to the expansion only.

Note: If your county creates new districts rather than expansions of current districts then the information should be reported as an Initial TIF District.

Hazardous Substance Subdistrict (HSS)

An HSS district maintains unique calculations for the HSS that should be reported separately from the non-HSS portions of the TIF district. The NTC change, retained captured NTC, and TIF percentage will most likely be different unless only the HSS exists within the TIF district. Depending on when the HSS

was created, it is possible for the dates reflected in this table, and information in subsequent tables (i.e. original total local tax rate, excess TIF tax amounts) to be identical to the non-HSS portion.

Tax Distribution Type

The state-assigned code associated with the Tax Distribution type. Each type is an entity that could receive net tax and/or credits and other taxation modifiers.

County Distribution

A county can receive Net NTC Taxes, Net RMV Taxes, and taxation modifiers in relationship to those net taxes (with the exception of TIF District credits, School Bond Credit, and state levy abatements).

City/Township Distribution

A city or township can receive Net NTC Taxes, Net RMV Taxes, and taxation modifiers in relationship to those taxes (with the exception of TIF District credits, School Bond Credit, and state levy abatements).

School District Distribution

A school district can receive Net NTC Taxes, Net RMV Taxes, and taxation modifiers in relationship to those taxes (with the exception of TIF District credits and state levy abatements). Only the School District can receive the School Bond Credit.

Special Taxing District Distribution

A special taxing district can receive Net NTC Taxes, Net RMV Taxes, and taxation modifiers in relationship (with the exception of TIF District credits, School Bond Credit, and state levy abatements). Because a parcel can be located within a Unique Taxing Area containing multiple special taxing districts at a time it is also necessary to identify which Special Taxing District would receive the funds with a Special Taxing District Code.

TIF District Distribution

A TIF District can only receive Net TIF Taxes and TIF District Credits. A parcel that receives Net TIF Tax and/or credits must also be identified in the TIF Tree with all applicable information.

State of Minnesota Distribution

The State of Minnesota can only receive the Net State NTC Taxes with any applicable State Levy abatements applied.

Valuation, Taxation, and Prior Year Taxation Modifier Tables

Valuation Modifiers (A111) Table

The valuation modifiers are used in PRISM primarily to reflect the difference between the estimated market value (EMV) and taxable market value (TMV) within a property type/property subtype combination. There are exceptions to this rule and not all fields available in the Valuation Modifiers table need to be reported for each modifier type.

The Valuation Modifiers table must be completed if the EMV qualifies and is enrolled in a valuation modifier program, regardless of whether the EMV is modified. Consider a situation where 70 acres of 2a agricultural land with an EMV of \$60,000 is enrolled in the green acres program, but the green acre value of the property calculates to \$80,000. In this case the Valuation Modifiers table would contain the following information:

- Valuation Modifier Type code (A111-01): Green Acres Deferment (01)
- Modifier Amount (A111-02): 0
- Eligible Market Value (A111-03): \$60,000
- Eligible Acreage (A11-04): 70

Even though the EMV was not reduced by being enrolled in Green Acres, the qualifying value and acreage must still be reported for tracking purposes. However, if a property does not qualify for a program, then the table does not need to be completed. For example, if a parcel is entered in the Disabled Veterans Exclusion program, then the parcel does not qualify for the Homestead Market Value Exclusion and a table for Homestead Market Value Exclusion should not be reported.

This table shows which fields are required in PRISM for each valuation modifier when submitting an XML file. For further detail on why the information is required, the table is followed by a more detailed description for each field. Please note that the Valuation Modifier codes with no explanation (10, 11, 18, 19) have most reached their program sunset dates or have been repealed by the legislature and are no longer utilized.

Required Fields for Valuation Modifiers	A111-01 Valuation Modifier Type Code	A111-02 Modifier Amount	A111-03 Eligible Market Value	A111-04 Eligible	A111-05 Year Applied
01: Mold Exclusion	X	X			
02: Veterans Exclusion – Full	X	X			
03: Veterans Exclusion – Partial	X	X			
04: Green Acres Deferment	X	X	X	X	
05: Metropolitan Agricultural Preserves	X	X	X	X	
06: Open Space Deferment	X	X			
07: Plat Law Exclusion	X	X			
08: Homestead Market Value Exclusion	X	X	X		
09: Rural Preserve Deferment	X	X	X	X	
12: Contamination Market Value at 100%	X	X	X		
13: Contamination Market Value at 50%	X	X	X		
14: Contamination Market Value at 25%	X	X	X		
15: Contamination Market Value at 12.5%	X	X	X		

16: Contamination Market Value at 0%	X	X	X		
17: Aggregate Resources Preserves	X	X	X	X	
20: County Conservation Program	X	X	X	X	
21: TIF Non-Qualifying Net Tax Capacity	X	X	X		

A111-01: Valuation Modifier Type Code

Every time a value is reported in this table, a Valuation Modifier Type code needs to be reflected. For a more detailed description of each valuation modifier, refer to the Code Table Explanation section.

A111-02: Modifier Amount

The Modifier Amount field is used to reflect the amount that the EMV should be reduced by, due to special circumstances for that property, in order to reach the TMV. The Hierarchy of Market Value Components lists the order that the valuation modifiers should be removed from EMV. If you reach a point where a valuation modifier would result in a negative TMV, then the valuation modifier should reflect the remaining value or zero, since you cannot reduce the EMV below zero.

Hierarchy of Market Value Components	
	Estimated Market Value
1.	Green Acres Deferment
2.	Rural Preserves Deferment
3.	Open Space Deferment
4.	Aggregate Resource Preservation Deferment
5.	Platted Vacant Land Exclusion
6.	Exclusion for Veterans with Disability
7.	Mold Damage Reduction
8.	Homestead Market Value Exclusion
	Taxable Market Value

The majority of the valuation modifier types are reflected in the Hierarchy of Market Value Components, but there are several that are not. The following modifiers are not considered modifiers of EMV because are not considered to be a modifier between the EMV and TMV:

- Metropolitan Agricultural Preserves – When a property is entered into the Metropolitan Agricultural Preserves program, the assessor values the property as agricultural property rather than at its highest and best use. The Modifier Amount field should instead reflect the total net tax capacity (NTC) of all land designated as agricultural preserves land and of all non-residential buildings used for agricultural purposes and located on such land. This NTC is then used to determine what the tax credit should be.
- County Conservation Program – If a property is entered into the County Conservation Program (defined in statute under M.S. 273.119 and not to be confused with other conservation programs such as RIM, CRP, and CREP) then the modifier amount should reflect zero as the necessary information comes from the Eligible Market Value and Eligible Acreage fields.
- Contamination – If a property qualifies as contaminated, then the EMV for the parcel will already reflect the reduction in value due to that contamination. The Modifier Amount field should instead reflect the contamination NTC that is used to calculate the contamination tax that is reported in the Special Assessments table.
- TIF Non-Qualifying NTC - In the rare case when part of a TIF district parcel NTC does not qualify for the TIF district then the non-qualifying amount must be captured to correctly calculate the current NTC in the modifier amount field.

A111-03: Eligible Market Value

When a property type/subtype qualifies for a special program or value reduction, the qualifying EMV can be reported in this field. This may be the entire EMV, but it could be just a portion due to how a special program qualifies (for instance, Mold Damage should only qualify for building value) or if there are multiple valuation modifiers that reduce the total qualifying EMV each time (for instance, Homestead Market Value Exclusion is applied after all other modifiers are accounted for).

Eligible Market Values		
1.	Contamination Market Value	Contamination Market Value
2.	Metropolitan Agricultural Preserves	Land EMV + Non-Residential Building Value
3.	Green Acres Deferment	Land EMV
4.	Rural Preserves Deferment	Land EMV
5.	Open Space Deferment	Total EMV
6.	Aggregate Resource Preserves	Land EMV
7.	Platted Vacant Land Exclusion	Land EMV
8.	Disabled Veterans Exclusion	Total EMV
9.	Mold Damage Reduction	Building Improvement EMV
10.	Homestead Market Value Exclusion	Total TMV before Homestead MV Exclusion
11.	County Conservation Program	Land EMV

We are aware that the Eligible Market Value may not be currently available for every valuation modifier program. Therefore, while an eligible market value can be recorded for any of the valuation modifier types, it is currently only required for the following valuation modifiers:

- Contamination Market Value: Note that if the market value reduction for the parcel is less than \$10,000, the contamination value is zero.
- TIF Non-Qualifying NTC: Note this is the market value used to calculate the non-NTC of the parcel so that the current NTC is calculated correctly.
- Green Acres Deferment
- Rural Preserve Deferment
- Aggregate Resources Preservation Deferment
- Metropolitan Agricultural Preserves
- Homestead Market Value Exclusion: Note that on a fractional homestead it is possible for the Eligible Market Value to be greater than the amount of homestead market value due to how the Homestead Market Value Exclusion is calculated. Refer to the Auditor/Treasurer Manual for further detail.
- County Conservation Program

A111-04: Eligible Acreage

When a property type or subtype qualifies for or is enrolled in a special program or value reduction, and that reduction is based on the land EMV (in full or in part), then a qualifying acreage value may be entered in this field. While several programs meet this definition, only the following programs are currently required to report acreage:

- Green Acres Deferment
- Rural Preserves Deferment
- Aggregate Resources Preservation Deferment
- Metropolitan Agricultural Preserves
- County Conservation Program

Occasionally, a program that has land EMV deferred uses front footage as a measurement due to a water influence (lakes, rivers, streams, etc.) rather than acreage. In these situations, report the property type's total acreage for this field.

A111-05: Year Applied

Many counties track the date that any parcel entered each valuation modifier program. If the data currently exists within a county's system, they should report the year applied. Currently no valuation modifiers are required to have a year applied reported.

Taxation Modifiers (B310) Table

Taxation modifiers are used in PRISM for two purposes:

- To reflect the difference between the Gross NTC & referendum market value (RMV) tax and the Net Local NTC & RMV tax within a parcel.
- For the Department of Revenue's Property Tax Division to reimburse taxing authorities for current year tax dollars not received from the taxpayer due to the adjustment.

Each taxation modifier is different. Not all of the fields available in the Taxation Modifiers table need to be reported for each modifier type.

The following table shows which fields may be reported in PRISM for each taxation modifier when submitting an XML file. These fields are not necessarily required. For further detail on which information is required and which is optional, read the detailed descriptions for each field.

Required Fields for Taxation Modifiers	B310-01	B310-02	B310-03	B310-04	B310-05	B310-06	B310-07	B310-08	B310-09	B310-10
01: Agricultural Preserve Credit	X	X								
02: Agricultural Homestead Credit	X	X							X	
03: Bovine Tuberculosis Zone Credit										
04: County Conservation Program Credit	X	X	X							
05: Disaster Credit	X	X	X	X	X					
06: Disparity Reduction Credit	X	X	X							
07: Local Option Disaster Credit (Reimbursed)	X	X	X	X	X	X				
08: Power Line Credit	X	X	X				X	X		X
11: TIF Agricultural Preserve Credit	X	X								
12: TIF Agricultural Homestead Credit	X	X							X	
13: TIF Bovine Tuberculosis Zone Credit										
14: TIF County Conservation Credit	X	X								
15: TIF Disaster Credit	X	X		X	X					
16: TIF Disparity Reduction Credit	X	X		X	X	X				
17: TIF Local Option Disaster Credit (Reimbursed)	X	X								
18: TIF Power Line Credit	X	X					X	X		X
21: TIF Local Option Disaster Credit (Unreimbursed)	X	X								
22: Local Option Disaster Credit (Unreimbursed)	X	X	X	X	X	X				
23: Residential Homestead Market Value Credit										
24: Supplemental Agricultural Homestead Credit										
25: School Bond Credit	X	X								
26: TIF School Bond Credit	X	X								

- Local Option Disaster Credit (Unreimbursed) – If a county board grants a local option disaster credit to property that is not located in a disaster or emergency area (see Chapter 5 of the Auditor/Treasurer manual) then no reimbursement is made.
- Other County Auditor Approved Modification (Unreimbursed) – This code is a catch-all for when the county auditor determines that a taxpayer's tax statement net tax amount (NTC or RMV) needs to be adjusted under reasons not defined through a statutorily defined credit or reimbursement. Any changes made under this code will not be reimbursable by the state and will appear on the submission review report for confirmation/explanation.

B310-03: RMV Modifier Amount

When a value is reported for a Taxation Modifier Type code, it may have an RMV modifier amount that is used to reduce the gross local RMV tax. Except for the Agricultural homestead credit that can only be applied to local NTC taxes; some of the non-TIF related total credit amounts may be distributed between NTC and RMV modifier amounts.

This could be due to the credit directly applying to the RMV tax due to how the credit is calculated in proportion to the market value tax base (Disaster and Local Option Disaster credits) or it could be remaining NTC credit that can be applied to RMV tax if the NTC y based tax is reduced to zero (Agricultural Preserves Credit, County Conservation Credit, Power Line Credit, Disparity Reduction Credit or Taconite Credit).

It is noted that TIF districts only have an NTC base so no TIF taxation modifiers should reflect RMV modifier amounts in this field.

B310-04: Disaster Value NTC Difference

For a parcel receiving the disaster credit or local option disaster credit, this field is required in order to report the difference between the January 2 NTC and the reassessed NTC for the parcel receiving the disaster or local option disaster credit. No other taxation modifier types should report value in this field.

B310-05 Disaster Value RMV Difference

For a parcel receiving the disaster credit or local option disaster credit this field may be used in order to report the difference between the January 2 RMV, if any, and the reassessed RMV for the parcel receiving the disaster or local option disaster credit. No other taxation modifier types should report value in this field.

B310-06 Disaster Qualifying Months

For a parcel receiving the local option disaster credit that is not located in a disaster or emergency area, the credit is limited to a fraction of the disaster value difference. This fraction is determined by taking the number of full months in the assessment year that the structure was unusable (i.e. the Disaster Qualifying Months) and dividing by 12. No other taxation modifier types should report value in this field.

B310-07 Line Parcel ID

If a parcel qualifies for the Power Line Credit, then this field is used to capture the parcel ID of the high-voltage transmission line that crosses over the parcel boundaries. No other taxation modifier types should report value in this field.

B310-08 Percentage of Line on Parcel

If a parcel qualifies for the Power Line Credit, then this field is used to capture the percentage of the high-voltage transmission line parcel that crosses over the parcel boundaries. This total length of the high-voltage transmission line may be reported in A110-19 for lines taxed at the locally tax rate and D210-12 for lines taxed at a countywide average rate for the parcel id reflected in B310-07. No other taxation modifier types should report value in this field.

B310-09 VTL Chain ID

If a taxation modifier is calculated or applied to a chain of parcels rather than an individual parcel, then the Valuation/Taxation ID for that chain of parcels should be reflected here. Currently only the Agricultural Homestead Market Value credit qualifies, and no other taxation modifier types should report value in this field.

B310-10 Modifier Reduction Indicator

If a qualifying taxation modifier is calculated and has a further cap limitation or reduction applied to the formula due to the characteristics of the property, then the indicator must be utilized. Currently, only the Power Line Credit is required to report this. If the parcel has either reached 20% of the total gross tax on the parcel or the Right-of-Way Power Line Credit Maximum has been reached, then the field must report "Y".

Prior Year Taxation Modifiers (B400) Table

The Prior Year Taxation Modifiers are used specifically by the Department of Revenue to make a positive or negative adjustment to a taxing authority's credit payments due to a payment alteration for a prior year. These adjustments are not assigned to any specific parcel but to the UTA as a whole or a TIF district within that unique taxing area. Otherwise, the fields should be treated the same as if a taxation modifier was being reported. Unreimbursed credits and abatements should not be reported as a Prior Year Taxation Modifier as this table is used for credits that are reimbursable by the state.

Required Fields for Prior Year Taxation Modifiers	B400-01	B400-02	B400-03	B400-04	B400-05	B400-06	B400-07
01: Agricultural Preserve Credit	X	X	X			X	X
02: Agricultural Homestead Credit	X	X				X	X
03: Bovine Tuberculosis Zone Credit	X	X	X			X	X
04: County Conservation Program Credit	X	X	X			X	X
05: Disaster Credit	X	X	X			X	X
06: Disparity Reduction Credit	X	X	X			X	X
07: Local Option Disaster Credit (Reimbursed)	X	X	X			X	X
08: Power Line Credit	X	X	X			X	X
11: TIF Agricultural Preserve Credit	X	X		X	X	X	
12: TIF Agricultural Homestead Credit	X	X		X	X	X	
13: TIF Bovine Tuberculosis Zone Credit	X	X		X	X	X	
14: TIF County Conservation Credit	X	X		X	X	X	
15: TIF Disaster Credit	X	X		X	X	X	
16: TIF Disparity Reduction Credit	X	X		X	X	X	
17: TIF Local Option Disaster Credit (Reimbursed)	X	X		X	X	X	

18: TIF Power Line Credit	X	X		X	X	X	
21: TIF Local Option Disaster Credit (Unreimbursed)							
22: Local Option Disaster Credit (Unreimbursed)							
23: Residential Homestead Market Value Credit	X	X				X	X
24: Supplemental Agricultural Homestead Credit	X	X				X	X
25: School Bond Credit	X	X				X	
26: TIF School Bond Credit	X	X			X	X	
27: Intrastate Natural Gas Pipeline State Levy Abatement							
28: Non-Supplemental Taconite Homestead Credit at 57%	X	X	X			X	X
29: Non-Supplemental Taconite Homestead Credit at 66%	X	X	X			X	X
30: Supplemental Taconite Homestead Credit at 57%	X	X	X			X	X
31: Supplemental Taconite Homestead Credit at 66%	X	X	X			X	X
32: TIF Non-Supplemental Taconite Homestead Credit at 57%	X	X	X			X	X
33: TIF Non-Supplemental Taconite Homestead Credit at 66%	X	X	X			X	X
34: TIF Supplemental Taconite Homestead Credit at 57%	X	X	X			X	X
35: TIF Supplemental Taconite Homestead Credit at 66%	X	X	X			X	X
99: Other County Auditor Approved Modification (Unreimbursed)							