

8100.0600 APPORTIONMENT.

Subpart 1. **Apportionment to taxing district.** After the unit valuation of the utility company has been allocated to the state of Minnesota and has been adjusted under part 8100.0500, the determined amount shall be apportioned or distributed to the taxing districts in Minnesota in which the company operates. This apportionment will be made by the commissioner of revenue on the basis of information submitted by the utility companies in annual reports filed with the commissioner.

Subp. 2. **Required information.** The following information must be submitted for each taxing district:

A. the original cost of the company's operating property by classification, including the cost of leased taxable property;

B. the original cost of any new additions since the last assessment, including work in progress on the assessment date; and

C. the original cost of any retirements made after the last assessment.

Subp. 3. **Required information when new taxing district established.** Whenever a new taxing district is established, the information submitted by the utility companies for the taxing district must be submitted in the same form as enumerated in subpart 2, items A to C. If the utility, because of administrative difficulty, is forced to make estimates of values and costs for property within new taxing districts, these estimates must be approved by the commissioner.

Subp. 4. **Market value of the operating utility property.** The total market value of each company's operating utility property in Minnesota shall be:

The current original cost in each taxing district as of the last assessment date plus original cost of new construction reduced by the original cost of property retired since the last assessment date. The Minnesota portion of the unit value as adjusted under this rule shall be divided by the total current original cost to determine a percentage. The resulting percentage shall be multiplied by the current original cost in each taxing district to determine the market value in each district.

Subp. 5. [Repealed, 14 SR 1806]

Statutory Authority: *MS s 270.06; 270C.06*

History: *14 SR 1806; L 2005 c 151 art 1 s 114*

Published Electronically: *June 4, 2007*