



Board of County Commissioners Agenda Request

5.5
Agenda Item #

Requested Meeting Date: June 8, 2021

Title of Item: Tax Court Resolution

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	Action Requested: <input type="checkbox"/> Approve/Deny Motion <input checked="" type="checkbox"/> Adopt Resolution (attach draft) <i>*provide copy of hearing notice that was published</i>	<input type="checkbox"/> Direction Requested <input type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing*
Submitted by: Mike Dangers	Department: County Assessor	
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 10 minutes
Summary of Issue: Multiple counties in Northern Minnesota will be facing large tax refund bills due to the Enbridge Tax Court cases and the recent Tax Court ordered value reduction. Counties are passing resolutions to request the State Legislature to provide financial assistance. Please see the attached draft resolution.		
Alternatives, Options, Effects on Others/Comments: While Aitkin County only has one parcel that is impacted by the Court ordered value reduction, other counties will have very large refund bills.		
Recommended Action/Motion: If the Board wishes to support the efforts of the other counties affected by this Tax Court order, the recommendation is to pass the resolution.		
Financial Impact: <i>Is there a cost associated with this request?</i> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <i>What is the total cost, with tax and shipping? \$</i> <i>Is this budgeted?</i> <input type="checkbox"/> Yes <input type="checkbox"/> No <i>Please Explain:</i>		

Legally binding agreements must have County Attorney approval prior to submission.

CERTIFIED COPY OF RESOLUTION OF COUNTY BOARD OF AITKIN COUNTY, MINNESOTA

ADOPTED June 8, 2021

By Commissioner: xxxx

20210608-xxx

Tax Court Resolution

WHEREAS, the Aitkin County Board of Commissioners understands that the Minnesota Tax Court has ordered a valuation reduction on Aitkin County parcel 43-6-000300 for assessment years 2012, 2013, 2014, 2015, and 2016. This is a pipeline parcel owned by Enbridge Energy, L.P.;

WHEREAS, the original parcel valuation was determined exclusively by the State of Minnesota Department of Revenue like all pipeline property in the State and Aitkin County had no involvement in the valuation of the pipeline property;

WHEREAS, the valuation reduction ordered by the Tax Court will result in a significant tax refund plus interest due to Enbridge if the refund is processed in accordance with current State Law,

WHEREAS, multiple counties in Northern Minnesota are affected by this Court decision and some are faced with major financial problems if they pay Enbridge the tax refund due as a result of the Court decision.

THEREFORE BE IT RESOLVED, that the Aitkin County Board of Commissioners requests a State Legislative Financial Solution to address the tax refund due to Enbridge since the State was responsible for the valuation of the property. The State General Fund should be the funding source.

BE IT FURTHER RESOLVED, that the Aitkin County Board of Commissioners requests the Minnesota Department of Revenue publicly support this legislative financial solution, utilizing funds from the State General Fund.

Commissioner xxxx moved for adoption of the resolution and it was declared adopted upon the following vote

FIVE MEMBERS PRESENT

All Members Voting

STATE OF MINNESOTA}
COUNTY OF AITKIN}

I, Jessica Seibert, County Administrator, Aitkin County, Minnesota do hereby certify that I have compared the foregoing with the original resolution filed in the Administration Office of Aitkin County in Aitkin, Minnesota as stated in the minutes of the proceedings of said Board on the 8th day of June, 2021 and that the same is a true and correct copy of the whole thereof.

Witness my hand and seal this 8th day of June, 2021

Jessica Seibert
County Administrator

