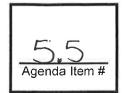


## Board of County Commissioners Agenda Request



Requested Meeting Date: June 8, 2021

Title of Item: Tax Court Resolution

REGULAR AGENDA	Action Requested:	Direction Requested
CONSENT AGENDA	Approve/Deny Motion	Discussion Item
INFORMATION ONLY	Adopt Resolution (attach dr. *provide	aft) Hold Public Hearing* e copy of hearing notice that was published
Submitted by: Mike Dangers		Department: County Assessor
Presenter (Name and Title): Mike Dangers, County Assessor		Estimated Time Needed: 10 minutes
Summary of Issue:		
	duction. Counties are passing resolut	lue to the Enbridge Tax Court cases and ions to request the State Legislature to
Alternatives, Options, Effects or	n Others/Comments:	11-11
While Aitkin County only has one parc very large refund bills.	el that is impacted by the Court ordere	ed value reduction, other counties will have
Recommended Action/Motion: If the Board wishes to support the effo to pass the resolution.	rts of the other counties affected by th	is Tax Court order, the recommendation is
Financial Impact: Is there a cost associated with this What is the total cost, with tax and Is this budgeted?  Yes		√ No lain:

## 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

# Aitkin County Board of Commissioners Board Meeting Attendance Record

Date: June 8, 2021

	Please check the boxes that apply.		
Name	Aitkin County Citizen	Aitkin County Employee	Company Representative – please list
Dave McMillan	~	X	LLCC
ReliCourtenguele		X	Land
John Welle		X	Highway Dast.
Mike Dangers		X	A38550r
Bobbie Banielson		X	HR Director
			THE DIVECTOR
194			