

Property Tax Statement of Exemption Instructions

for property used for Pollution Control

Should I complete this statement of exemption?

Yes, if you received an order granting a property tax exemption for property, equipment, or device that is used to control or abate pollution.

You must file the statement of exemption in order to continue receiving the exemption. (M.S. 272.025)

When is the statement due?

On or before February 15 of each year.

How do I complete the statement?

If you do not complete the statement, we may issue an order rescinding your property tax exemption.

Business and Parcel Information

- Name and address of the business that owns the property, equipment, or device
- MN Tax ID Number of the business
- Parcel ID, City/Township, and County
- Legal Description of the real property as shown on tax records
- Property name or site description (optional field)

Property, Equipment, or Device Information

You must list each piece of property, equipment, or device separately. You can list up to twelve items of property, equipment, or device on the statement. If you need to list additional items, you need to provide the required information for each additional item in a spreadsheet or supporting schedule.

You may only include multiple items of property, equipment, or devices on the statement if they are located on the same parcel.

For each item of property, equipment, or device, you must the following information include:

- Name of property, equipment, or device

- Date you submitted your pollution control exemption application (PT-63)
- Date of the order granting the pollution control exemption
- Original cost of property, equipment or device
- Date you ceased using the property, equipment, or device totally or primarily for control or abatement of air, water, or land pollution.
 - Leave this field blank if you still use the property, equipment, or device totally or primarily for control or abatement of air, water, or land pollution.
 - The department will issue an order rescinding your exemption if you complete this field.

How do I submit the statement?

Email the signed statement to sa.property@state.mn.us.

Use of Information

Failure to provide the requested information could result in the department issuing an order rescinding your exemption.

All information provided on this form is public.

What if I have questions?

Contact us at 651-556-6112 or sa.property@state.mn.us

Forms

Forms and other tax information are available on our website at www.revenue.state.mn.us.

This material is available in alternate formats.