



6/6/2018

To: County Auditors, Assessors, and Attorneys for Aitkin, Beltrami, Carlton, Cass, Clearwater, Hubbard, Itasca, Kittson, Marshall, Pennington, Polk, Red Lake, and Saint Louis

From: Minnesota Department of Revenue: Property Tax

Subject: Enbridge Energy Partners L.P. Litigation Update

Enbridge Energy Partners L.P. appealed the Department of Revenue’s valuations of their state-assessed property for assessment years 2012, 2013, and 2014 (Docket Nos. 8579-R, 8631-R, and 8771-R). Appeals for the subsequent assessment years have not gone to trial.

On May 15, 2018, Minnesota Tax Court issued an order for the Enbridge Energy Partners, L.P. appeals for 2012-2014 assessments. This decision from the Tax Court found the system unit values to be:

	2012	2013	2014
Court System Value	\$ 3,595,398,000	\$ 3,292,362,000	\$ 3,416,667,000
Assessed System Value	\$ 3,751,118,693	\$ 4,180,770,714	\$ 5,605,458,900

What is the update?

On June 1, 2018, the department filed a petition for discretionary review of the Tax Court’s May 15 decision with the Minnesota Supreme Court.

What happens next?

The company may file a response to the petition for discretionary review by June 11, 2018. If Enbridge files a response, the department will have 3 days to file a reply brief.

How can we learn more?

We remain committed to providing you with updates, and we will communicate more when there is new public information to share. If you would like to discuss this further, please contact us at sa.property@state.mn.us or 651-556-6108.

Jon Klockziem
Acting Director, Property Tax