Requires the commissioner of revenue to defend the utility values which the department has determined, on any tax court or district court appeal brought by the utility company on those values. Effective for appeals made on property for the 1999 assessment and thereafter.

Section 1

Proceedings and appeals; utility valuations. Provides that any appeal by a utility company on value that the commissioner of revenue has valued, must be brought against the commissioner in tax court or in district court and not against the county or taxing district in which the tax is levied. This applies to both commissioner's orders and recommended values. Under current law, a utility company's appeal must be brought against the county or taxing district where the property tax payment is made (i.e. where the property is located). Due to the nature of utility property, these appeals must be filed in many counties.

This provision applies to all types of utility property including gas, water, pipeline, electric, wind energy, etc., but only if the appealed values have remained unchanged by the county. If the county has changed any of the values, which they rarely if ever do, but strictly speaking can do on those values which are "recommended orders," then the action by the utility company must be against the county and/or the taxing district and not against the commissioner of revenue.

It also requires the commissioner to notify (by first class mail) each county which would be affected by the appeal brought against the commissioner by any utility.

Effective date. Provides that section 1 is effective for appeals made on property for assessment year 1999 and thereafter. The reason for the retroactive effective date is so that the appeals which Great Lakes Gas Transmission L. P. has already filed in 13 counties, will be defended by the commissioner and the attorney general, instead of each of the 13 county attorneys defending the values on the property located within each of their respective counties.