Section 1. Minnesota Statutes 1957, Section 273.13, Subdivision 2, is amended to read:

Subd. 2. **Taxation — Stockpiled iron ore, class 1.** Iron ore, whether mined or unmined, shall constitute class one and shall be valued and assessed at 50 percent of its full and true value. If unmined, it shall be assessed with and as a part of the real estate in which it is located, but at the rate aforesaid. Iron ore which either (a) is mined by underground methods and placed in stockpile subsequent to August first of a calendar year and prior to the next succeeding May first, or (b) is mined by open-pit methods, and in accordance with good engineering and metallurgical practice, requires concentration other than crushing or screening or both to make it suitable for commercial blast furnace use, and which is subsequent to August first of a calendar year and prior to the next succeeding May first, *placed in stockpile for the purpose of concentration in the course of a concentration operation, or is concentrated and placed in stockpile* for two taxable years after being mined only, shall be listed and assessed in the taxing district where mined at the same amount per ton as it would be assessed if still unmined, and thereafter such ore in stockpiles shall be valued and assessed as mined iron ore, as otherwise provided by law. The real estate in which iron ore is located, other than the ore, shall be classified and assessed in accordance with the provisions of classes three, three "b," and four, as the case may be. In assessing any tract or lot of real estate in which iron ore is known to exist the assessable value of the ore exclusive of the land in which it is located, and the assessable value of the land exclusive of the ore shall be determined and set down separately and the aggregate of the two shall be assessed against the tract or lot.

Class 1a. All direct products of the blast and open hearth furnaces that are utilized in the form produced and are not further processed, shall constitute class 1a and shall be valued and assessed at 15 percent of the full and true value thereof.

Approved February 24, 1959.

CHAPTER 41—H. F. No. 16

[Not Coded]

An act relating to tax levy for road and bridge purposes in the county of Roseau.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. **Roseau county, tax levy.** The board of county commissioners of the county of Roseau may levy a tax not to exceed 30 mills on the dollar of the taxable valuation of the county for road and bridge purposes.

Sec. 2. This act shall become effective only after its approval by a majority of the governing body of the county of Roseau.

Approved February 26, 1959.

CHAPTER 42—H. F. No. 315

[Coded in Part]

An act relating to nursing homes and homes for the aged, authorizing cities, villages and towns to acquire, construct and operate and to issue bonds therefor; amending Minnesota Statutes 1957, Section 475.52, Subdivisions 1 and 4.

Be it enacted by the Legislature of the State of Minnesota:

Section 1. [447.41] **Establishment and operation; withdrawal.** *Except cities of the first class, any city, village or town or any combination thereof acting jointly may, by resolution or ordinance, establish and operate a nursing home or home for the aged, and may acquire by lease not to exceed 15 years, gift, devise, purchase, condemnation or otherwise any property necessary or desirable and suitable for such purpose. The governing body of the city, village or town may by ordinance make such rules or regulations and provide for such managing board as it deems necessary for the operation of such nursing home or home for the aged. Any city, village or town may withdraw its interest in any nursing home or home for the aged with the consent of each city, village and town having an interest therein, and shall be paid such sums as may be agreed upon, having due regard for its investment in such home.*

Sec. 2. Minnesota Statutes 1957, Section 475.52, Subdivision 1, is amended to read:

Subdivision 1. **Not under home rule charter.** Any city not governed by a home rule charter, any village, or any borough may issue bonds or other obligations for the acquisition or betterment of public buildings, means of garbage disposal, hospitals, *nursing homes, homes for the aged,* schools,